



# COUNTY OF LOS ANGELES

## DEPARTMENT OF PUBLIC WORKS

*"To Enrich Lives Through Effective and Caring Service"*

DONALD L. WOLFE, Director

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IN REPLY PLEASE  
REFER TO FILE: WW-2

June 19, 2007

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, CA 90012

Dear Supervisors:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY  
ANNEXATION 40-60 (4-130), LAFCO DESIGNATION 2006-22  
ANNEXATION 40-107 (4-172), LAFCO DESIGNATION 2006-08  
ANNEXATION 40-112 (4-177), LAFCO DESIGNATION 2006-02  
ANNEXATION 40-113 (4-178), LAFCO DESIGNATION 2006-03  
ANNEXATION 40-115 (4-180), LAFCO DESIGNATION 2006-05  
NEGOTIATED TAX EXCHANGE RESOLUTIONS  
SUPERVISORIAL DISTRICT 5  
3 VOTES**

**IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY  
OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40,  
ANTELOPE VALLEY:**

Adopt the enclosed Joint Resolutions of the Board of Supervisors of the County of Los Angeles, the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency approving and accepting the negotiated exchange of property tax revenue resulting from Annexations 40-60 (4-130), Local Agency Formation Commission Designation 2006-22, 40-107 (4-172), Local Agency Formation Commission Designation 2006-08, 40-112 (4-177), Local Agency Formation Commission Designation 2006-02, 40-113 (4-178) Local Agency Formation

The Honorable Board of Supervisors  
June 19, 2007  
Page 2

Commission Designation 2006-03, and 40-115 (4-180), Local Agency Formation Commission Designation 2006-05, to the Los Angeles County Waterworks District No. 40, Antelope Valley.

#### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

The purpose of these actions is to adopt the enclosed Joint Resolutions approving and accepting the negotiated exchange of property tax revenue resulting from Annexations 40-60 (4-130), 40-107 (4-172), 40-112 (4-177), 40-113 (4-178), 40-115 (4-180), a total of approximately 150 acres of vacant land in the City of Lancaster to the Los Angeles County Waterworks District No. 40, Antelope Valley.

#### **Implementation of Strategic Plan Goals**

These actions meet the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

#### **FISCAL IMPACT/FINANCING**

New revenue will be generated in the form of standby charges paid by the property owners to the Los Angeles County Waterworks District No. 40, Antelope Valley, for the operation and maintenance of the water system and capital improvement projects.

The property owners requesting the proposed annexations will pay all required fees associated with these projects.

The Joint Resolutions will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Lancaster Cemetery District, the Antelope Valley Mosquito & Vector Control District, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency, to the Los Angeles County Waterworks District No. 40, Antelope Valley. The property tax transfers will become effective Fiscal Year 2007-08.

#### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such

The Honorable Board of Supervisors  
June 19, 2007  
Page 3

reallocation by resolution. Pursuant to Section 99.01(a)(4) of the Revenue and Taxation Code, if a special district involved in the negotiation fails to adopt a resolution providing for the exchange of property tax revenue, the Board of Supervisors of the County in the area subject to the jurisdictional change must determine the exchange of property tax revenue for that special district.

Adoption of the tax transfer Joint Resolutions by your Board will allow the Local Agency Formation Commission to schedule the required public hearings to consider testimony on the proposed annexations. The Local Agency Formation Commission will subsequently take action to approve, approve with changes, or disapprove the proposals. The tax transfer Joint Resolutions have also been approved as to form by County Counsel.

#### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

There will be no negative impact on current County services or projects during the performance of the recommended services.

#### **CONCLUSION**

After approval of these recommendations, please return one adopted copy of this letter and one signed original of each of the Joint Resolutions to Public Works, Waterworks Division, for submittal to the Local Agency Formation Commission, and forward one adopted copy of the letter and Joint Resolutions to the County Assessor.

Respectfully submitted,

DONALD L. WOLFE  
Director of Public Works

MR:ss  
BDL2273

Enc.

cc: Chief Administrative Office  
County Assessor  
County Counsel

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE  
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE  
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-60 (4-130), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-22, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-60 (4-130) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-60 (4-130).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 2007,  
by the Board of Supervisors of the County of Los Angeles as the governing body of the  
Los Angeles County Waterworks District No. 40, Antelope Valley.

SACHI A. HAMAI  
Executive Officer of the  
Board of Supervisors of the  
County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.  
County Counsel

By   
Deputy

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:** Waterworks District # 40 ANTELOPE VALLEY  
**Account No.** 047.04  
**TRA:** 10218  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-60(4-130) LAFCO 2006-22

**Waterworks District # 40, Antelope Valley** 0.006732341  
**Based on their 2005-06 Tax Sharing Ratios**

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.380747337	38.0747%	0.006732341	0.002563321	-0.002597852	0.378149485
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.035855752	3.5856%	0.006732341	0.000241393	-0.000241393	0.035614359
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178521741	17.8522%	0.006732341	0.001201869	-0.001201869	0.177319872
7.31 L A C FIRE-FFW	0.004988949	0.4989%	0.006732341	0.000033587	0.000000000	0.004988949
53.30 LANCASTER CEMETERY DISTRICT	0.001963763	0.1964%	0.006732341	0.000013221	-0.000013221	0.001950542
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002471851	0.2472%	0.006732341	0.000016641	-0.000016641	0.002455210
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.004692443</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.004692443</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:**

**Account No.**

**TRA:**

**Effective Date:**

**Annexation Number:**

**Waterworks District # 40 - ACO FUND**

**51.75**

**10218**

**July 1, 2007**

**40-60(4-130) LAFCO 2006-22**

**Waterworks District # 40, ACO FUND**

**0.006867180**

**Based on their 2005-06 Tax Sharing Ratios**

<b>Accnt No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.378149485	37.8149%	0.006867180	0.002596821	-0.002632043	0.375517442
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 LA COUNTY LIBRARY	0.035614359	3.5614%	0.006867180	0.000244570	-0.000244570	0.035369789
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177319872	17.7320%	0.006867180	0.001217687	-0.001217687	0.176102184
7.31 L A C FIRE-FFW	0.004988949	0.4989%	0.006867180	0.000034260	0.000000000	0.004988949
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.004692443	0.4692%	0.006867180	0.000032224	-0.000032224	0.004660219
53.30 LANCASTER CEMETERY DISTRICT	0.001950542	0.1951%	0.006867180	0.000013395	-0.000013395	0.001937148
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002455210	0.2455%	0.006867180	0.000016860	-0.000016860	0.002438349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.004786426</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.004786426</b>	<b>1.000000000</b>

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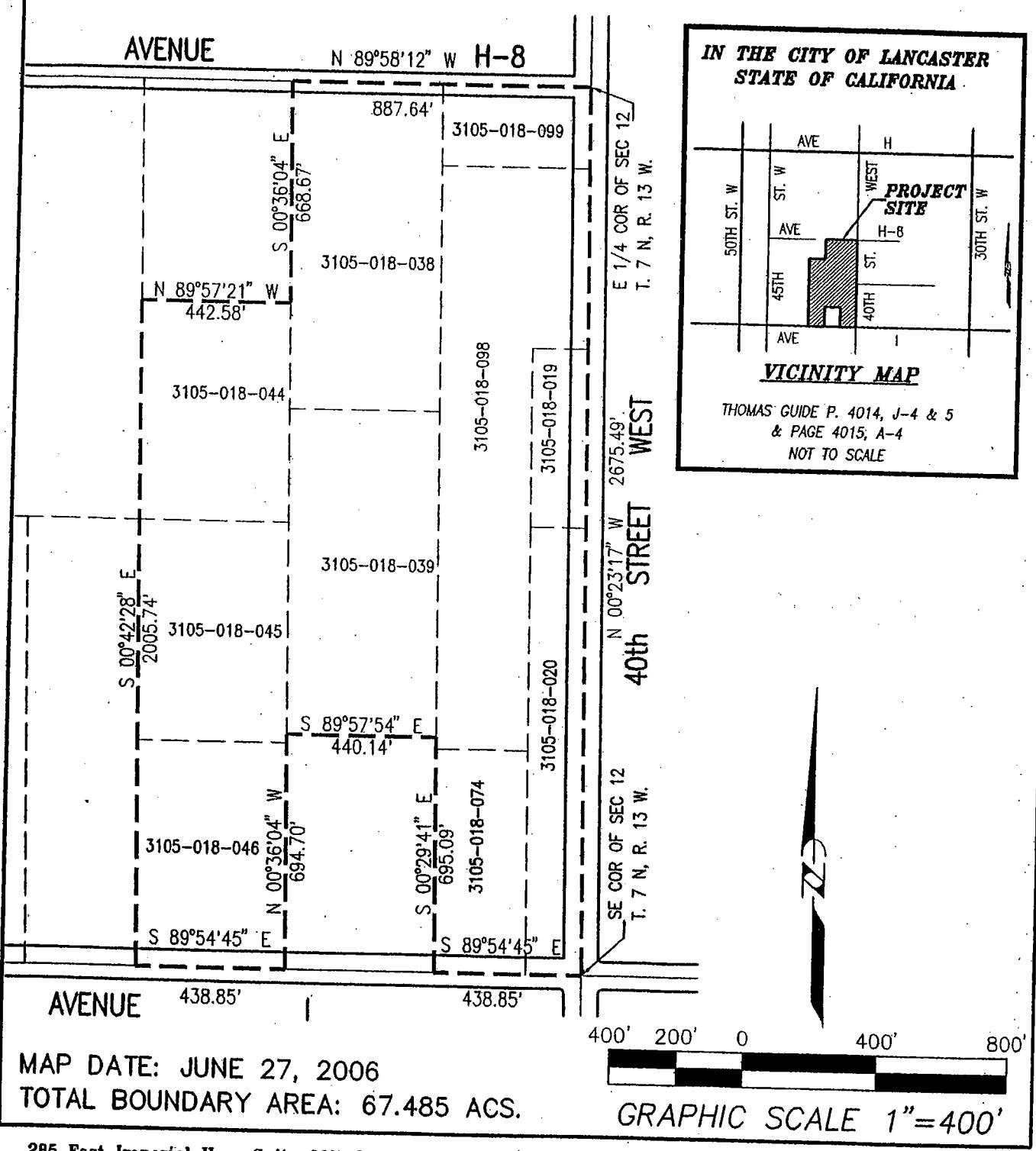


SAWAYA ENGINEERING CONSULTANTS, INC

Land Planning, Civil Engineering, Land Surveying

2006-22

ANNEXATION 40-60 TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, LANCASTER



**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-60 (4-130), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-22, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-60 (4-130) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-60 (4-130).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 7th day of February, 2007, by  
the following vote:

AYES: 2

NOES: 0

ABSENT: 0

ABSTAIN: 0

Worren J. Harkins  
Chairperson, Board of Directors  
Lancaster Cemetery District

ATTEST:

Barbara Little  
Secretary

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

10218

July 1, 2007

40-60(4-130) LAFCO 2006-22

**Waterworks District # 40, Antelope Valley**  
**Based on their 2005-06 Tax Sharing Ratios**

**0.006732341**

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
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1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 LA COUNTY LIBRARY	0.035855752	3.5856%	0.006732341	0.000241393	-0.000241393	0.035614359
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178521741	17.8522%	0.006732341	0.001201869	-0.001201869	0.177319872
7.31 L A C FIRE-FFW	0.004988949	0.4989%	0.006732341	0.000033587	0.000000000	0.004988949
53.30 LANCASTER CEMETERY DISTRICT	0.001963763	0.1964%	0.006732341	0.000013221	-0.000013221	0.001950542
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002471851	0.2472%	0.006732341	0.000016641	-0.000016641	0.002455210
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.004692443</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.004692443</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:** Waterworks District # 40 - ACO FUND  
**Account No.** 51.75  
**TRA:** 10218  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-60(4-130) LAFCO 2006-22

**Waterworks District # 40, ACO FUND** 0.006867180  
**Based on their 2005-06 Tax Sharing Ratios**

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.378149485	37.8149%	0.006867180	0.002596821	-0.002632043	0.375517442
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.035614359	3.5614%	0.006867180	0.000244570	-0.000244570	0.035369789
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177319872	17.7320%	0.006867180	0.001217687	-0.001217687	0.176102184
7.31 L A C FIRE-FFW	0.004988949	0.4989%	0.006867180	0.000034260	0.000000000	0.004988949
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.004692443	0.4692%	0.006867180	0.000032224	-0.000032224	0.004660219
53.30 LANCASTER CEMETERY DISTRICT	0.001950542	0.1951%	0.006867180	0.000013395	-0.000013395	0.001937148
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002455210	0.2455%	0.006867180	0.000016860	-0.000016860	0.002438349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UH.-ELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.004786426</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.004786426</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

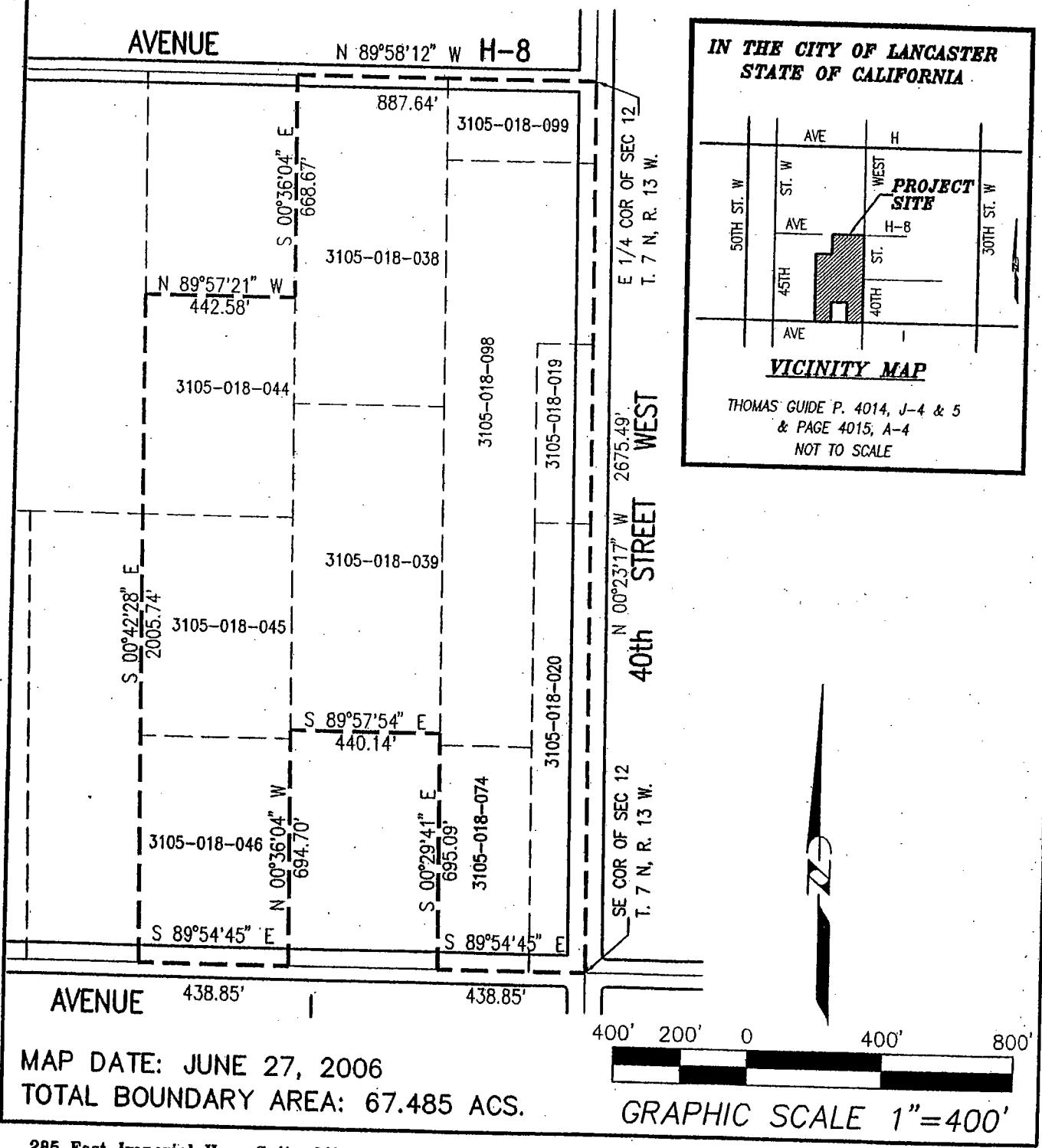
(6) Final share distributions to be reflected in tax transfer resolution.



SAWAYA ENGINEERING CONSULTANTS, INC 2006-22

Land Planning, Civil Engineering, Land Surveying

ANNEXATION 40-60 TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, LANCASTER



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-60 (4-130), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-22, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-60 (4-130) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-60 (4-130).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 27<sup>th</sup> day of February, 2007, by  
the following vote:

AYES: 4

NOES: 0

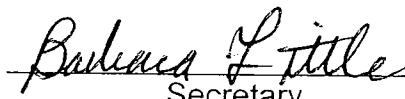
ABSENT: 1

ABSTAIN: 0



Chairperson, Board of Trustees  
Antelope Valley Mosquito  
& Vector Control

ATTEST:

  
\_\_\_\_\_  
Barbara Little  
Secretary

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:**

**Account No.**

**TRA:**

**Effective Date:**

**Annexation Number:**

**Waterworks District # 40 ANTELOPE VALLEY**

**047.04**

**10218**

**July 1, 2007**

**40-60(4-130) LAFCO 2006-22**

**Waterworks District # 40, Antelope Valley**

**Based on their 2005-06 Tax Sharing Ratios**

**0.006732341**

<b>Accnt No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.380747337	38.0747%	0.006732341	0.002563321	-0.002597852	0.378149485
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.0000000944	0.0000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.035855752	3.5856%	0.006732341	0.000241393	-0.000241393	0.035614359
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178521741	17.8522%	0.006732341	0.001201869	-0.001201869	0.177319872
7.31 L A C FIRE-FFW	0.004988949	0.4989%	0.006732341	0.000033587	0.0000000000	0.004988949
53.30 LANCASTER CEMETERY DISTRICT	0.001963763	0.1964%	0.006732341	0.000013221	-0.000013221	0.001950542
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002471851	0.2472%	0.006732341	0.000016641	-0.000016641	0.002455210
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI-ELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.004692443</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.004692443</b>	<b>1.000000000</b>

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**Annexation To:** Waterworks District # 40 - ACO FUND  
**Account No.** 51.75  
**TRA:** 10218  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-60(4-130) LAFCO 2006-22

**Waterworks District # 40, ACO FUND** 0.006867180

Based on their 2005-06 Tax Sharing Ratios

Acct No. Taxing Agency	Current Tax Share	(1)	(2) = (1) / Total	Proposed Dist Share	(4) = (2) * (3)	(5) Allocation Adjustments	(6) = (1) + (5)
		Percent			Alloc of Dist Share		New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.378149485	37.8149%	0.006867180	0.002596821	-0.002632043	0.375517442	
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208	
3.01 L A COUNTY LIBRARY	0.035614359	3.5614%	0.006867180	0.000244570	-0.000244570	0.035369789	
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177319872	17.7320%	0.006867180	0.001217687	-0.001217687	0.176102184	
7.31 L A C FIRE-FFW	0.004988949	0.4989%	0.006867180	0.000034260	0.000000000	0.004988949	
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.004692443	0.4692%	0.006867180	0.000032224	-0.000032224	0.004660219	
53.30 LANCASTER CEMETERY DISTRICT	0.001950542	0.1951%	0.006867180	0.000013395	-0.000013395	0.001937148	
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002455210	0.2455%	0.006867180	0.000016860	-0.000016860	0.002438349	
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356	
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202	
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903	
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000	
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000	
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312	
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924	
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725	
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803	
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426	
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361	
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076	
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067	
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133	
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.004786426</b>	
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.004786426</b>	<b>1.000000000</b>	

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

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SAWAYA ENGINEERING CONSULTANTS, INC

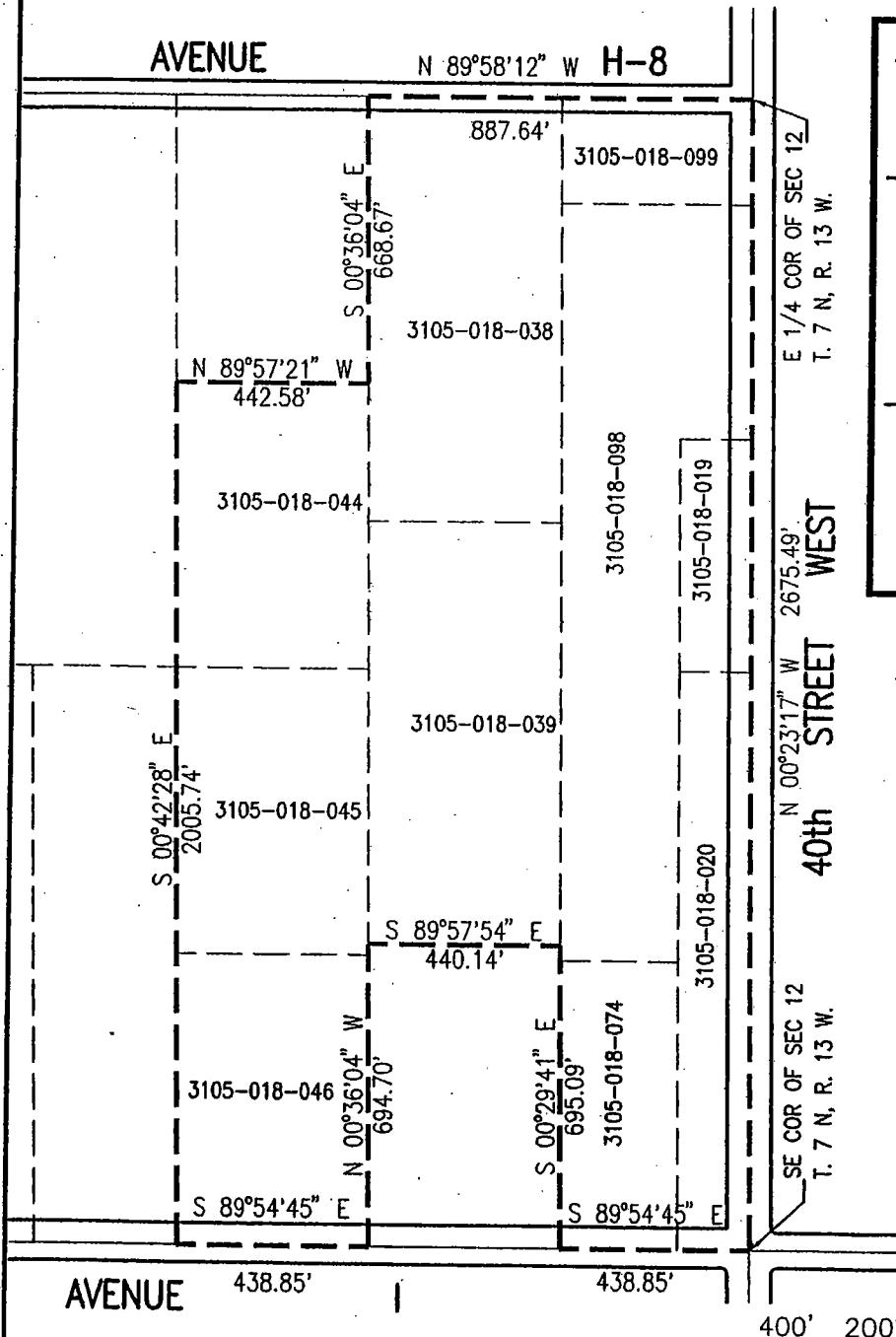
Land Planning, Civil Engineering, Land Surveying

2006 - 22

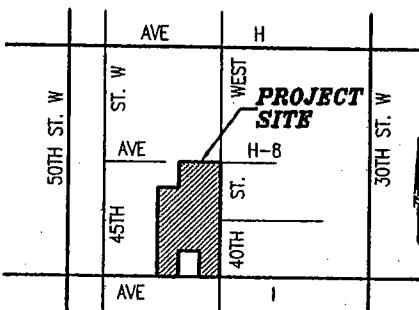
ANNEXATION 40-60 TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, LANCASTER

AVENUE

N 89°58'12" W H-8



IN THE CITY OF LANCASTER  
STATE OF CALIFORNIA



THOMAS GUIDE P. 4014, J-4 & 5  
& PAGE 4015, A-4  
NOT TO SCALE

MAP DATE: JUNE 27, 2006

TOTAL BOUNDARY AREA: 67.485 ACS.

GRAPHIC SCALE 1"=400'

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-60 (4-130), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-22, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-60 (4-130) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-60 (4-130).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 28 day of FeB, 2007, by  
the following vote:

AYES: Kathleen Burr, Richard Campbell, Ron Michael

NOES: —

ABSENT: James Dooson, Steve Rodrigues

ABSTAIN: —

Kathleen Burr  
Chairperson, Board of Directors  
Antelope Valley Resource  
Conservation District

ATTEST:

Fiona Hollis  
Secretary

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:****Account No.****TRA:****Effective Date:****Annexation Number:****Waterworks District # 40 ANTELOPE VALLEY**

047.04

10218

July 1, 2007

40-60(4-130) LAFCO 2006-22

**Waterworks District # 40, Antelope Valley**  
**Based on their 2005-06 Tax Sharing Ratios**

0.006732341

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.380747337	38.0747%	0.006732341	0.002563321	-0.002597852	0.378149485
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.035855752	3.5856%	0.006732341	0.000241393	-0.000241393	0.035614359
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178521741	17.8522%	0.006732341	0.001201869	-0.001201869	0.177319872
7.31. L A C FIRE-FFW	0.004988949	0.4989%	0.006732341	0.000033587	0.000000000	0.004988949
53.30 LANCASTER CEMETERY DISTRICT	0.001963763	0.1964%	0.006732341	0.000013221	-0.000013221	0.001950542
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002471851	0.2472%	0.006732341	0.000016641	-0.000016641	0.002455210
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.004692443</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.004692443</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

**Annexation To:**  
**Account No.**  
**TRA:**  
**Effective Date:**  
**Annexation Number:**

**Waterworks District # 40 - ACO FUND**

51.75

10218

July 1, 2007

40-60(4-130) LAFCO 2006-22

**Waterworks District # 40, ACO FUND**

0.006867180

Based on their 2005-06 Tax Sharing Ratios

Acct No. Taxing Agency	Current Tax Share	(2) = (1) / Total Percent	Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
				(1)	(3)	(4)
1.05 LOS ANGELES COUNTY GENERAL	0.378149485	37.8149%	0.006867180	0.002596821	-0.002632043	0.375517442
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.0000000963	0.0000000000	0.000140208
3.01 LA COUNTY LIBRARY	0.035614359	3.5614%	0.006867180	0.000244570	-0.000244570	0.035369789
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177319872	17.7320%	0.006867180	0.001217687	-0.001217687	0.176102184
7.31 LAC FIRE-FFW	0.004988949	0.4989%	0.006867180	0.000034260	0.0000000000	0.004988949
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.004692443	0.4692%	0.006867180	0.000032224	-0.000032224	0.004660219
53.30 LANCASTER CEMETERY DISTRICT	0.001950542	0.1951%	0.006867180	0.000013395	-0.000013395	0.001937148
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002455210	0.2455%	0.006867180	0.000016860	-0.000016860	0.002438349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.004786426</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.004786426</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.



SAWAYA ENGINEERING CONSULTANTS, INC

Land Planning, Civil Engineering, Land Surveying

2006-22

ANNEXATION 40-60 TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, LANCASTER

AVENUE

N 89°58'12" W H-8

S 00°36'04" E  
668.67'

887.64'

3105-018-099

N 89°57'21" W  
442.58'

3105-018-044

S 00°42'28" E  
2005.74'

3105-018-045

3105-018-039

3105-018-098

3105-018-020

3105-018-074

3105-018-046

N 00°36'04" W  
694.70'

S 00°29'41" E  
695.09'

S 89°54'45" E

S 89°54'45" E

AVENUE

438.85'

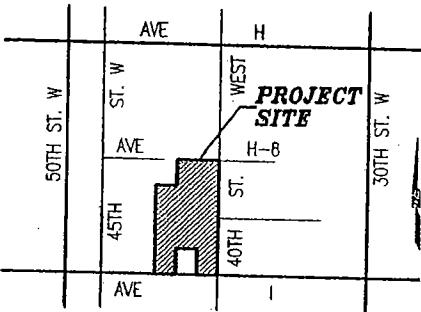
438.85'

SE COR OF SEC 12  
T. 7 N, R. 13 W.

40th STREET WEST

N 00°23'17" W  
2675.49'

IN THE CITY OF LANCASTER  
STATE OF CALIFORNIA



VICINITY MAP

THOMAS GUIDE P. 4014, J-4 & 5  
& PAGE 4015, A-4  
NOT TO SCALE



GRAPHIC SCALE 1"=400'

MAP DATE: JUNE 27, 2006

TOTAL BOUNDARY AREA: 67.485 ACS.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-60 (4-130), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-22, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-60 (4-130) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-60 (4-130).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, and ADOPTED this 27<sup>th</sup> day of February, 2007, by the following vote:

AYES: Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearns

NOES: None

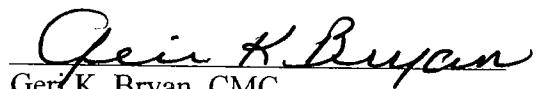
ABSTAIN: None

ABSENT: None



Henry W. Hearns, Mayor  
Lancaster, CA

ATTEST:



Geri K. Bryan, CMC  
City Clerk  
Lancaster, CA

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:**

**Account No.**

**TRA:**

**Effective Date:**

**Annexation Number:**

**Waterworks District # 40 ANTELOPE VALLEY**

**047.04**

**10218**

**July 1, 2007**

**40-60(4-130) LAFCO 2006-22**

**Waterworks District # 40, Antelope Valley  
Based on their 2005-06 Tax Sharing Ratios**

**0.006732341**

<b>Accnt No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.380747337	38.0747%	0.006732341	0.002563321	-0.002597852	0.378149485
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.035855752	3.5856%	0.006732341	0.000241393	-0.000241393	0.035614359
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178521741	17.8522%	0.006732341	0.001201869	-0.001201869	0.177319872
7.31 L A C FIRE-FFW	0.004988949	0.4989%	0.006732341	0.000033587	0.000000000	0.004988949
53.30 LANCASTER CEMETERY DISTRICT	0.001963763	0.1964%	0.006732341	0.000013221	-0.000013221	0.001950542
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002471851	0.2472%	0.006732341	0.000016641	-0.000016641	0.002455210
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.004692443</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.004692443</b>	<b>1.000000000</b>

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## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:** Waterworks District # 40 - ACO FUND  
**Account No.** 51.75  
**TRA:** 10218  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-60(4-130) LAFCO 2006-22

**Waterworks District # 40, ACO FUND** 0.006867180  
**Based on their 2005-06 Tax Sharing Ratios**

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
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47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.004692443	0.4692%	0.006867180	0.000032224	-0.000032224	0.004660219
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68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
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400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
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529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.004786426</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.004786426</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

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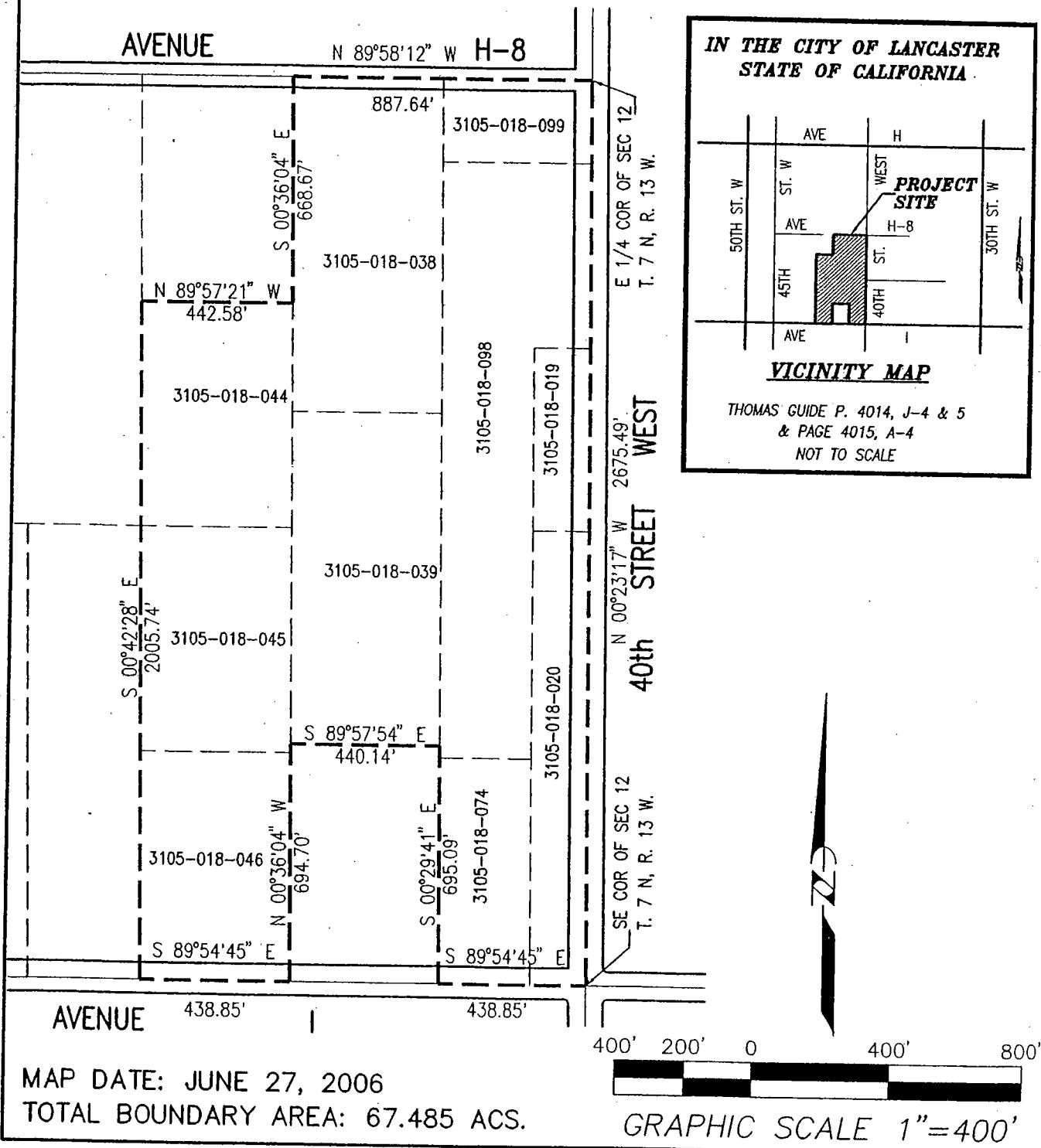


SAWAYA ENGINEERING CONSULTANTS, INC

2006 - 22

Land Planning, Civil Engineering, Land Surveying

ANNEXATION 40-60 TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, LANCASATER



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-60 (4-130), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-22, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-60 (4-130) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-60 (4-130).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 13<sup>th</sup> day of February, 2007 by  
the following vote:

AYES: 5

NOES: 0

ABSENT: 2

ABSTAIN: 0

Randy D. Buttledge  
Chairperson, Board of Directors  
Antelope Valley-East Kern Water Agency

ATTEST:

Maj Z. Mer  
Secretary

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:**

**Account No.**

**TRA:**

**Effective Date:**

**Annexation Number:**

**Waterworks District # 40 ANTELOPE VALLEY**

**047.04**

**10218**

**July 1, 2007**

**40-60(4-130) LAFCO 2006-22**

**Waterworks District # 40, Antelope Valley**

**Based on their 2005-06 Tax Sharing Ratios**

**0.006732341**

<b>Accnt No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.380747337	38.0747%	0.006732341	0.002563321	-0.002597852	0.378149485
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 LA COUNTY LIBRARY	0.035855752	3.5856%	0.006732341	0.000241393	-0.000241393	0.035614359
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178521741	17.8522%	0.006732341	0.001201869	-0.001201869	0.177319872
7.31 L A C FIRE-FFW	0.004988949	0.4989%	0.006732341	0.000033587	0.000000000	0.004988949
53.30 LANCASTER CEMETERY DISTRICT	0.001963763	0.1964%	0.006732341	0.000013221	-0.000013221	0.001950542
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002471851	0.2472%	0.006732341	0.000016641	-0.000016641	0.002455210
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000% 100.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.004692443</b>	
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.004692443</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Waterworks District # 40 - ACO FUND

Account No.

51.75

TRA:

10218

Effective Date:

July 1, 2007

Annexation Number:

40-60(4-130) LAFCO 2006-22

Waterworks District # 40, ACO FUND

0.006867180

Based on their 2005-06 Tax Sharing Ratios

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.378149485	37.8149%	0.006867180	0.002596821	-0.002632043	0.375517442
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.035614359	3.5614%	0.006867180	0.000244570	-0.000244570	0.035369789
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177319872	17.7320%	0.006867180	0.001217687	-0.001217687	0.176102184
7.31 L A C FIRE-FFW	0.004988949	0.4989%	0.006867180	0.000034260	0.000000000	0.004988949
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.004692443	0.4692%	0.006867180	0.000032224	-0.000032224	0.004660219
53.30 LANCASTER CEMETERY DISTRICT	0.001950542	0.1951%	0.006867180	0.000013395	-0.000013395	0.001937148
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002455210	0.2455%	0.006867180	0.000016860	-0.000016860	0.002438349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.004786426</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.004786426</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.



SAWAYA ENGINEERING CONSULTANTS, INC 2006-22

Land Planning, Civil Engineering, Land Surveying

ANNEXATION 40-60 TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, LANCASTER

AVENUE

N 89°58'12" W H-8

887.64'

3105-018-099

3105-018-038

3105-018-044

3105-018-098

3105-018-019

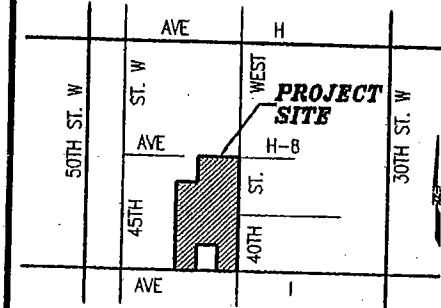
40th STREET WEST

SE COR OF SEC 12  
T. 7 N, R. 13 W.

400' 200' 0 400' 800'

GRAPHIC SCALE 1"=400'

IN THE CITY OF LANCASTER  
STATE OF CALIFORNIA



VICINITY MAP

THOMAS GUIDE P. 4014, J-4 & 5  
& PAGE 4015, A-4  
NOT TO SCALE

AVENUE

438.85'

438.85'

MAP DATE: JUNE 27, 2006

TOTAL BOUNDARY AREA: 67.485 ACS.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE  
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE  
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-107 (4-172), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-08, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-107 (4-172) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-107 (4-172) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-107 (4-172) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-107 (4-172).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the \_\_\_\_ day of \_\_\_\_\_, 2007,  
by the Board of Supervisors of the County of Los Angeles as the governing body of the  
Los Angeles County Waterworks District No. 40, Antelope Valley.

SACHI A. HAMAI  
Executive Officer of the  
Board of Supervisors of the  
County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.  
County Counsel

By \_\_\_\_\_  
Deputy



**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:**  
**Account No.**  
**TRA:**  
**Effective Date:**  
**Annexation Number:**

**Waterworks District # 40 ANTELOPE VALLEY**  
**047.04**  
**2513**  
**July 1, 2007**  
**40-107(4-172) LAFCO 2006-08**

**Waterworks District # 40, Antelope Valley**  
**Based on their 2005-06 Tax Sharing Ratios**

**0.006732341**

<b>Acct No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006732341	0.000036233	0.000000000	0.005381940
53.30 LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000% 0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003373492</b>	
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341 -0.003373492</b>	<b>1.000000000</b>	

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:** Waterworks District # 40 - ACO FUND  
**Account No.** 51.75  
**TRA:** 2513  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-107(4-172) LAFCO 2006-08

**Waterworks District # 40, ACO FUND** 0.006867180  
**Based on their 2005-06 Tax Sharing Ratios**

Accnt No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01	L A COUNTY LIBRARY	0.029860015	2.9860%	0.006867180	0.000205054	-0.000205054	0.029654961
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31	L A C FIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04	WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30	LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01	CITY-LANCASTER TD #1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00	EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01	EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15	COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21	CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01	LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06	CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07	DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>		0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	<b>0.003441058</b>
<b>Total</b>		<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.003441058</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

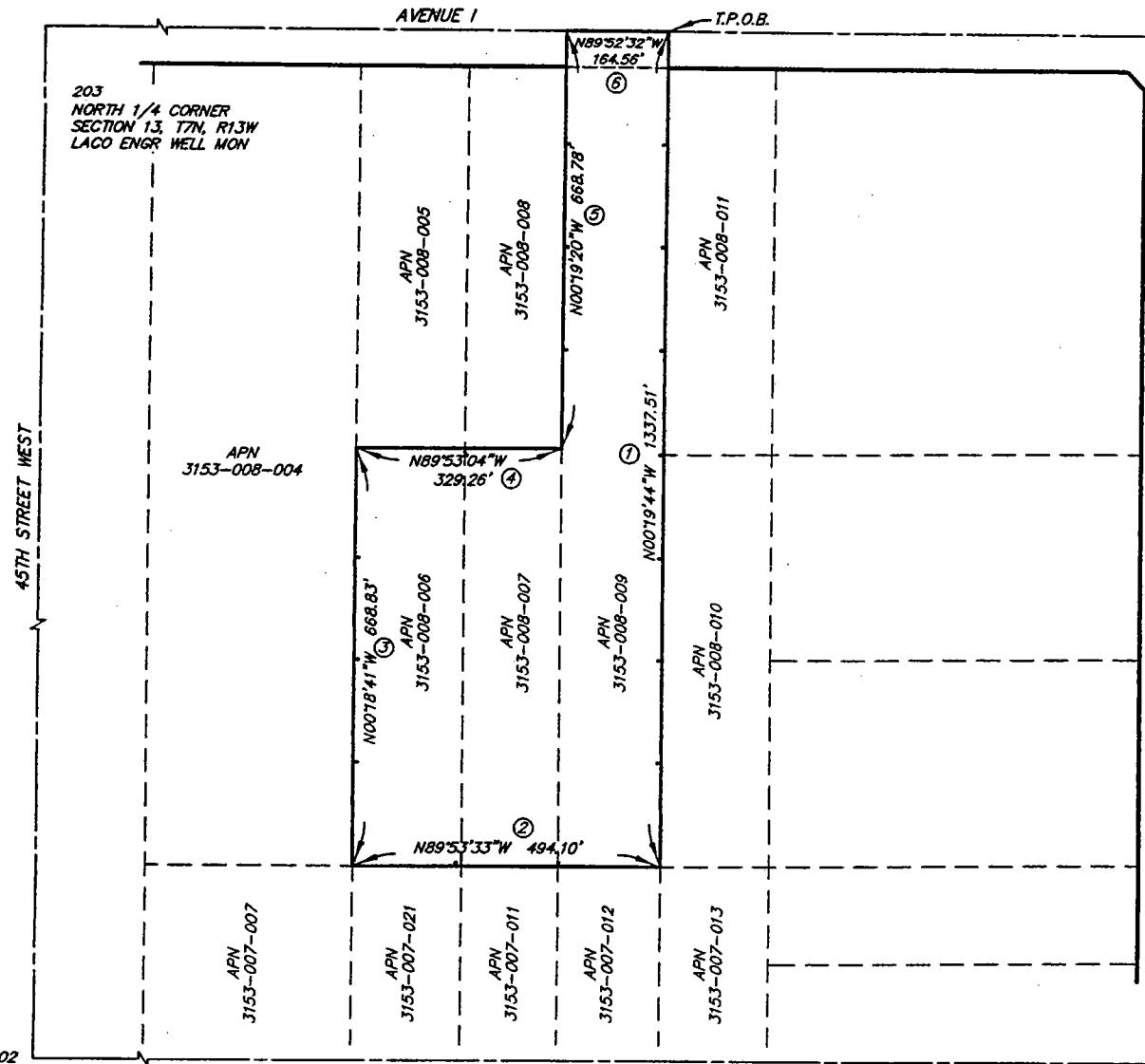
(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

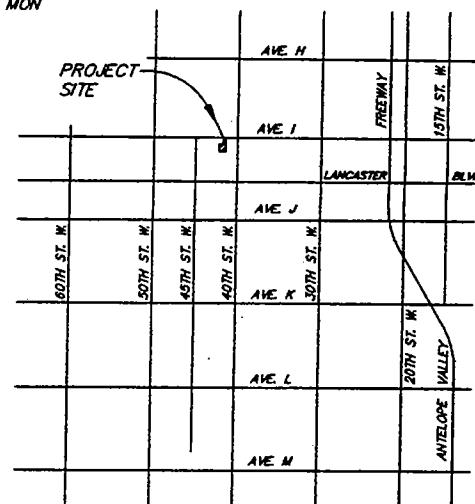
(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.



ANNEXATION 2006-08  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



VICINITY MAP  
LANCASTER, CA (NTS)



LEGEND

— INDICATES THE BOUNDARY OF LAND BEING  
ANNEXED BY THIS MAP

■ MONUMENT FOUND AS NOTED  
PREVIOUS WATERWORKS ANNEXATION

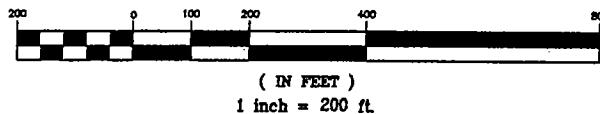
IMPROVED AND UNIMPROVED ROADS

④ INDICATES LEGAL DESCRIPTION COURSE NUMBER

COORDINATES

POINT	NORTHING	EASTING	DESCRIPTION
201	2075999.4047	6501058.0009	EAST 1/4 CORNER SECTION 13, T7N, R13W
202	2076003.5452	6498421.0004	CENTER OF SECTION 13, T7N, R13W
203	2078679.0106	6498408.5873	NORTH 1/4 CORNER SECTION 13, T7N, R13W
204	2078673.3676	6501041.1478	NORTHEAST CORNER SECTION 13, T7N, R13W

GRAPHIC SCALE



ENGINEER

BRUIN ENGINEERING CO.  
CIVIL ENGINEERS SURVEYORS PLANNERS  
1817 EAST AVENUE Q, UNIT A2  
PALMDALE, CA 93550  
(661) 273-5726 FAX (661) 273-5830

DENNIS J. SLOAN RCE 29704 EXP. 3/31/07 DATE

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-107 (4-172), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-08, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-107 (4-172) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-107 (4-172) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-107 (4-172) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-107 (4-172).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

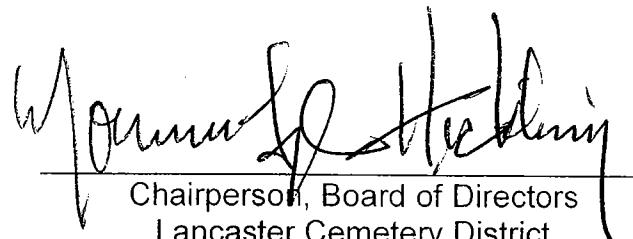
PASSED, APPROVED, AND ADOPTED this 21<sup>st</sup> day of February, 2007, by  
the following vote:

AYES: 2

NOES: 0

ABSENT: 0

ABSTAIN: 0

  
\_\_\_\_\_  
Chairperson, Board of Directors  
Lancaster Cemetery District

ATTEST:

  
\_\_\_\_\_  
Barbara Little  
Secretary

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:**

**Account No.**

**TRA:**

**Effective Date:**

**Annexation Number:**

**Waterworks District # 40 ANTELOPE VALLEY**

**047.04**

**2513**

**July 1, 2007**

**40-107(4-172) LAFCO 2006-08**

**Waterworks District # 40, Antelope Valley**

**Based on their 2005-06 Tax Sharing Ratios**

**0.006732341**

<b>Acct No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30 CONSOL. FIRE.PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006732341	0.000036233	0.000000000	0.005381940
53.30 LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000% 100.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003373492</b>
<b>Total</b>	<b>1.000000000</b>			<b>0.006732341</b>	<b>-0.003373492</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:**

**Account No.**

**TRA:**

**Effective Date:**

**Annexation Number:**

**Waterworks District # 40 - ACO FUND**

**51.75**

**2513**

**July 1, 2007**

**40-107(4-172) LAFCO 2006-08**

**Waterworks District # 40, ACO FUND**

**0.006867180**

**Based on their 2005-06 Tax Sharing Ratios**

<b>Accnt No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 LA COUNTY LIBRARY	0.029860015	2.9860%	0.006867180	0.000205054	-0.000205054	0.029654961
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE'	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD #1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003441058</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.003441058</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

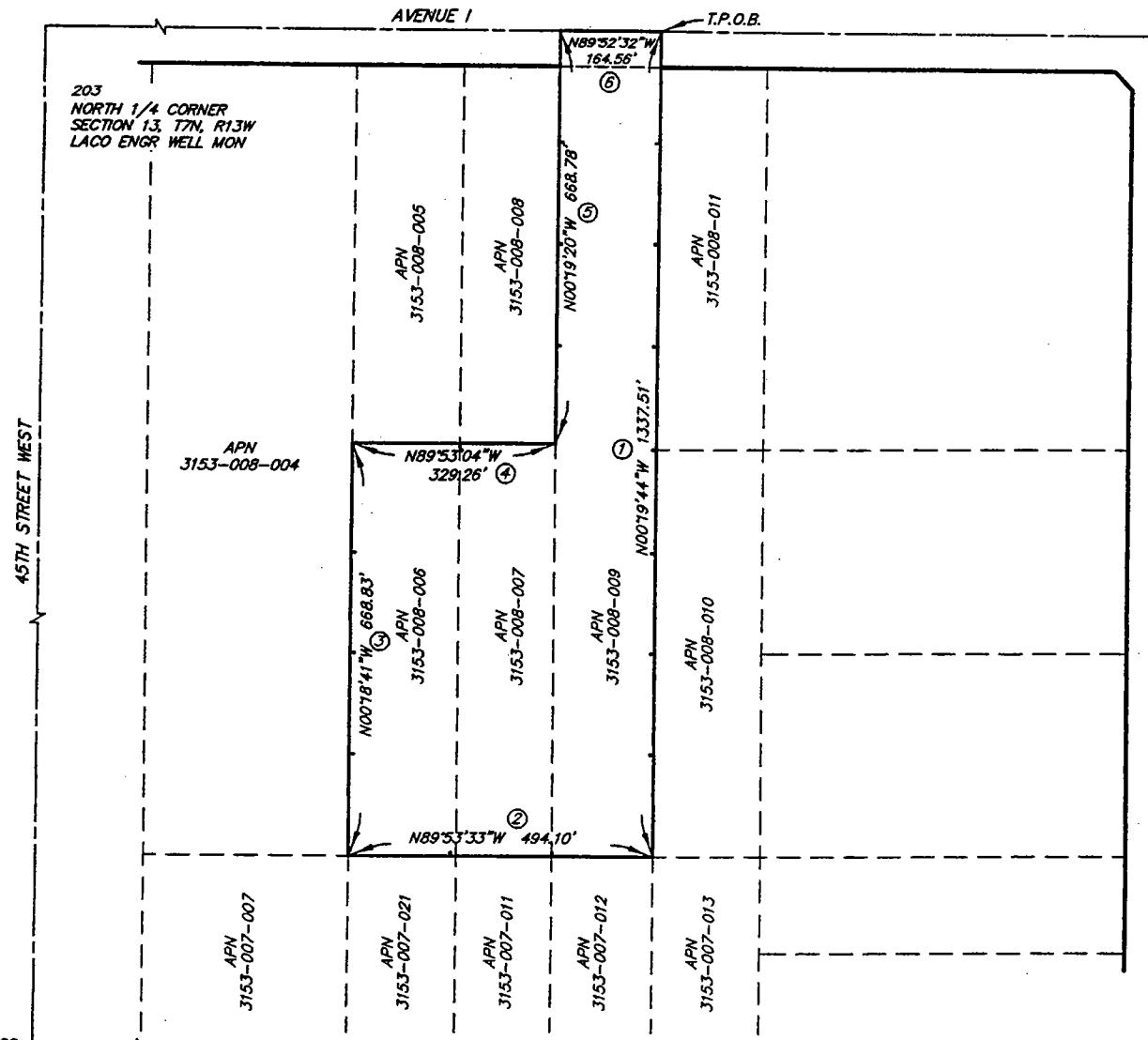
(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

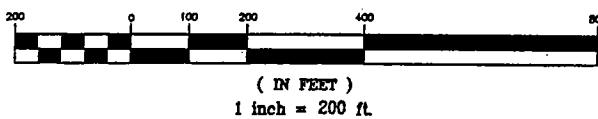


COORDINATES

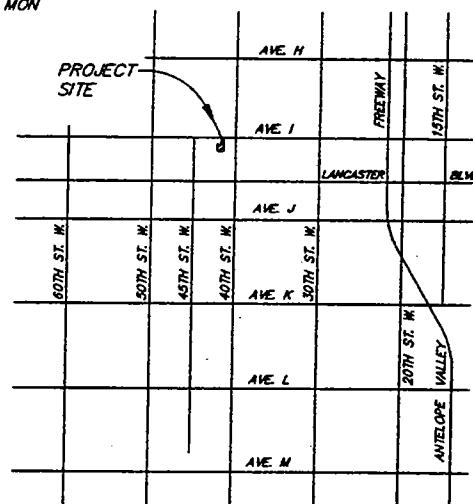
POINT	NORTHING	EASTING	DESCRIPTION
201	2075999.4047	6501058.0009	EAST 1/4 CORNER SECTION 13, T7N, R13W
202	2076003.5452	6498421.0004	CENTER OF SECTION 13, T7N, R13W
203	2078679.0106	6498408.5873	NORTH 1/4 CORNER SECTION 13, T7N, R13W
204	2078673.3676	6501041.1478	NORTHEAST CORNER SECTION 13, T7N, R13W

NOTE:  
1. AREA OF ANNEXATION 15 ACRES ±

GRAPHIC SCALE



ANNEXATION 2006-08  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



VICINITY MAP  
LANCASTER, CA (NTS)



LEGEND

— INDICATES THE BOUNDARY OF LAND BEING  
ANNEXED BY THIS MAP

■ MONUMENT FOUND AS NOTED  
PREVIOUS WATERWORKS ANNEXATION



IMPROVED AND UNIMPROVED ROADS

④ INDICATES LEGAL DESCRIPTION COURSE NUMBER

ENGINEER  
BRUIN ENGINEERING CO.  
CIVIL ENGINEERS SURVEYORS PLANNERS  
1817 EAST AVENUE Q, UNIT A2  
PALMDALE, CA 93350  
(661) 273-5726 FAX (661) 273-5830

DENNIS J. SLOAN RCE 29704 EXP. 3/31/07 DATE

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-107 (4-172), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-08, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-107 (4-172) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-107 (4-172) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-107 (4-172) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-107 (4-172).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 27<sup>th</sup> day of February, 2007, by  
the following vote:

AYES: 4

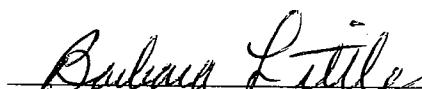
NOES: 0

ABSENT: 1

ABSTAIN: 0

  
\_\_\_\_\_  
Chairperson, Board of Trustees  
Antelope Valley Mosquito  
& Vector Control

ATTEST:

  
\_\_\_\_\_  
Barbara Little  
Secretary

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:**

**Account No.**

**TRA:**

**Effective Date:**

**Annexation Number:**

**Waterworks District # 40 ANTELOPE VALLEY**

**047.04**

**2513**

**July 1, 2007**

**40-107(4-172) LAFCO 2006-08**

**Waterworks District # 40, Antelope Valley**

**Based on their 2005-06 Tax Sharing Ratios**

**0.006732341**

<b>Acct No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
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3.01 LA COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
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68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%    0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003373492</b>	
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.003373492</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:**

**Account No.**

**TRA:**

**Effective Date:**

**Annexation Number:**

**Waterworks District # 40 - ACO FUND**

**51.75**

**2513**

**July 1, 2007**

**40-107(4-172) LAFCO 2006-08**

**Waterworks District # 40, ACO FUND**

**0.006867180**

**Based on their 2005-06 Tax Sharing Ratios**

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.029860015	2.9860%	0.006867180	0.000205054	-0.000205054	0.029654961
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD #1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003441058</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.003441058</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

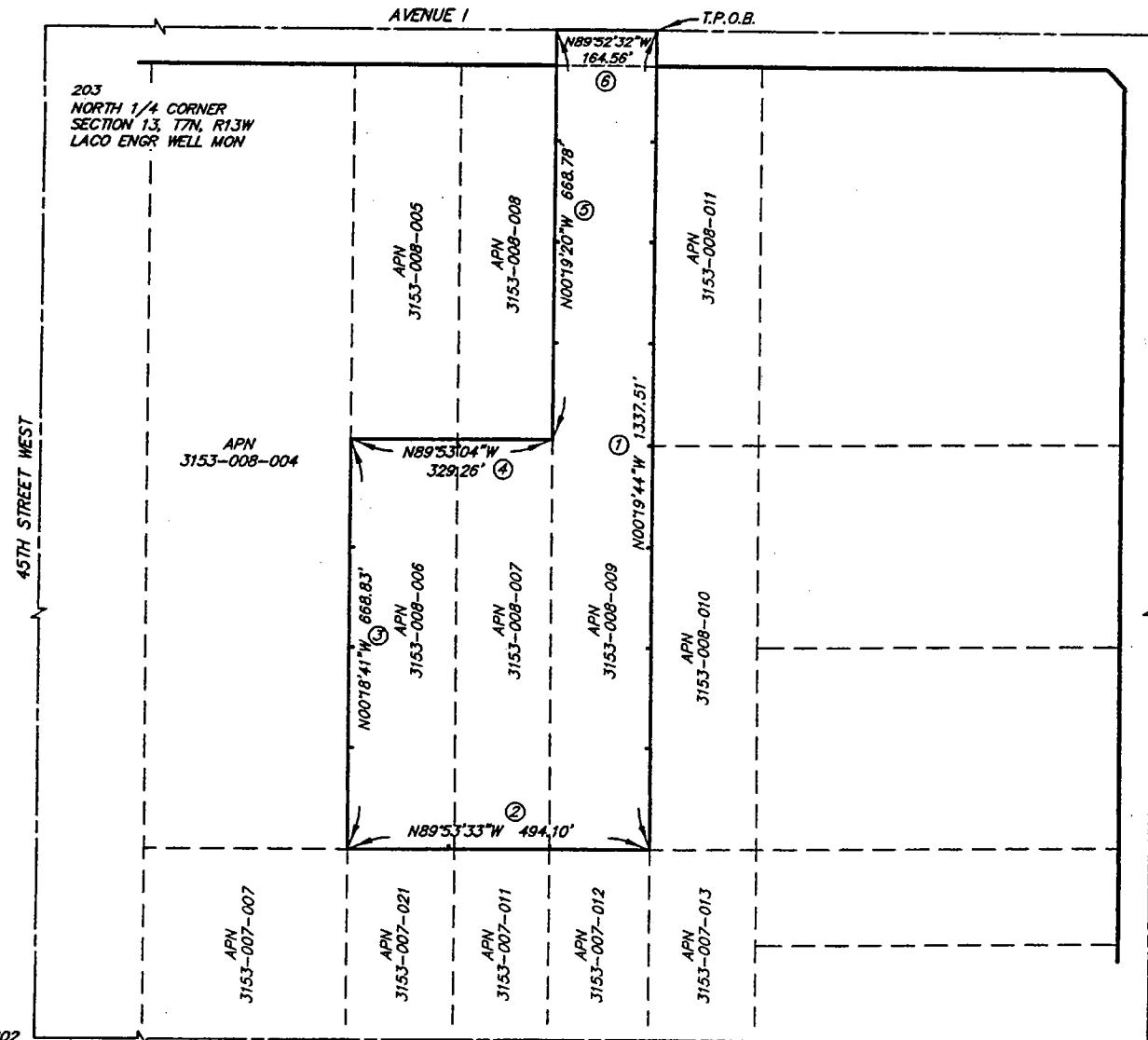
(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

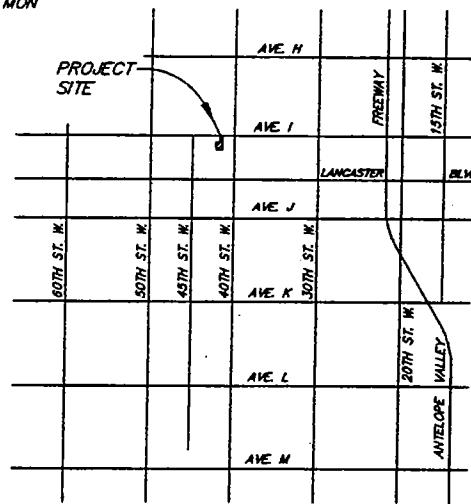
(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.



ANNEXATION 2006-08  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



VICINITY MAP  
LANCASTER, CA (NTS)



LEGEND

— INDICATES THE BOUNDARY OF LAND BEING  
ANNEXED BY THIS MAP



■ MONUMENT FOUND AS NOTED  
PREVIOUS WATERWORKS ANNEXATION

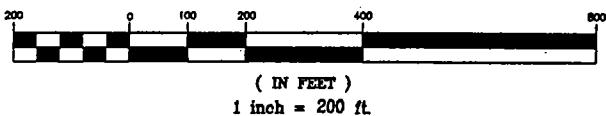
IMPROVED AND UNIMPROVED ROADS

④ INDICATES LEGAL DESCRIPTION COURSE NUMBER

COORDINATES

POINT	NORTHING	EASTING	DESCRIPTION
201	2075999.4047	6501058.0009	EAST 1/4 CORNER SECTION 13, T7N, R13W
202	2076003.5452	6498421.0004	CENTER OF SECTION 13, T7N, R13W
203	2078679.0106	6498408.5873	NORTH 1/4 CORNER SECTION 13, T7N, R13W
204	2078673.3676	6501041.1478	NORTHEAST CORNER SECTION 13, T7N, R13W

GRAPHIC SCALE



ENGINEER

BRUIN ENGINEERING CO.  
CIVIL ENGINEERS SURVEYORS PLANNERS  
1817 EAST AVENUE Q, UNIT A2  
PALMDALE, CA 93550  
(661) 273-5726 FAX (661) 273-5830

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-107 (4-172), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-08, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-107 (4-172) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-107 (4-172) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-107 (4-172) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-107 (4-172).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 28 day of Feb, 2007, by  
the following vote:

AYES: Kathleen Burr, Richard Campbell, Ruth Michael

NOES: —

ABSENT: James Dodson, Steve Rodrigues

ABSTAIN: —

  
\_\_\_\_\_  
Chairperson, Board of Directors  
Antelope Valley Resource  
Conservation District

ATTEST:

  
\_\_\_\_\_  
Debra Hillis  
Secretary

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:****Account No.****TRA:****Effective Date:****Annexation Number:****Waterworks District # 40 ANTELOPE VALLEY**

047.04

2513

July 1, 2007

40-107(4-172) LAFCO 2006-08

**Waterworks District # 40, Antelope Valley**  
**Based on their 2005-06 Tax Sharing Ratios**

0.006732341

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006732341	0.000036233	0.000000000	0.005381940
53.30 LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003373492</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.003373492</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

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(6) Final share distributions to be reflected in tax transfer resolution.

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:** Waterworks District # 40 - ACO FUND  
**Account No.** 51.75  
**TRA:** 2513  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-107(4-172) LAFCO 2006-08

**Waterworks District # 40, ACO FUND** 0.006867180  
**Based on their 2005-06 Tax Sharing Ratios**

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
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7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD #1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003441058</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.003441058</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

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(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

## AVENUE I

T.P.O.B.

ANNEXATION 2006-08

TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY

203  
NORTH 1/4 CORNER  
SECTION 13, T7N, R13W  
LACO ENGR WELL MON

45TH STREET WEST

APN  
3153-008-004APN  
3153-008-006APN  
3153-008-007APN  
3153-008-009APN  
3153-008-010APN  
3153-008-005APN  
3153-008-008APN  
3153-008-011APN  
3153-008-012APN  
3153-008-013APN  
3153-008-014APN  
3153-008-015APN  
3153-008-016APN  
3153-008-017APN  
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3153-008-035APN  
3153-008-036APN  
3153-008-037APN  
3153-008-038APN  
3153-008-039APN  
3153-008-040APN  
3153-008-041APN  
3153-008-042APN  
3153-008-043APN  
3153-008-044APN  
3153-008-045APN  
3153-008-046APN  
3153-008-047APN  
3153-008-048APN  
3153-008-049

202  
CENTER OF SECTION  
13, T7N, R13W  
SPIKE AND BRASS WASHER  
STAMPED LS 2996

## LEGEND

INDICATES THE BOUNDARY OF LAND BEING  
ANNEXED BY THIS MAP

MONUMENT FOUND AS NOTED

PREVIOUS WATERWORKS ANNEXATION

IMPROVED AND UNIMPROVED ROADS

(④) INDICATES LEGAL DESCRIPTION COURSE NUMBER

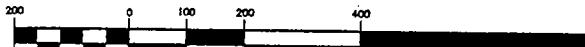
## COORDINATES

POINT	NORTHING	EASTING	DESCRIPTION
201	2075999.4047	6501058.0009	EAST 1/4 CORNER SECTION 13, T7N, R13W
202	2076003.5452	6498421.0004	CENTER OF SECTION 13, T7N, R13W
203	2078679.0106	6498408.5873	NORTH 1/4 CORNER SECTION 13, T7N, R13W
204	2078673.3676	6501041.1478	NORTHEAST CORNER SECTION 13, T7N, R13W

## NOTE:

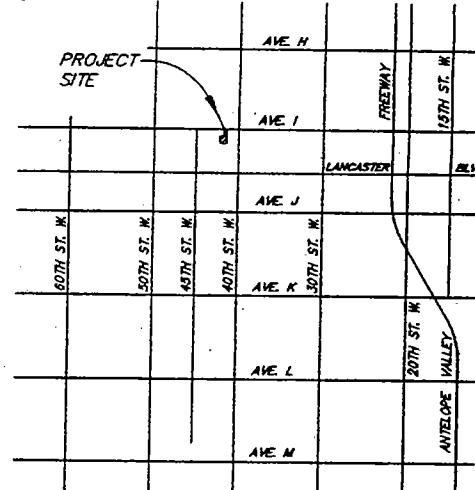
1. AREA OF ANNEXATION 15 ACRES ±

## GRAPHIC SCALE



( IN FEET )  
1 inch = 200 ft

PROJECT SITE



VICINITY MAP  
LANCASTER, CA (NTS)



## ENGINEER

BRUN ENGINEERING CO.  
CIVIL ENGINEERS SURVEYORS PLANNERS  
1817 EAST AVENUE Q, UNIT A2  
PALMDALE, CA 93550

(661) 273-5726 FAX (661) 273-5830

DENNIS J. SLOAN RCE 29704 EXP. 3/31/07 DATE

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-107 (4-172), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-08, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-107 (4-172) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-107 (4-172) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-107 (4-172) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-107 (4-172).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 13<sup>th</sup> day of March, 2007, by the following vote:

AYES: Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearn

NOES: None

ABSENT: None

ABSTAIN: None



Henry W. Hearn, Mayor  
Lancaster, CA

ATTEST:



Geri K. Bryan, CMC  
City Clerk  
Lancaster, CA

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:**

**Account No.**

**TRA:**

**Effective Date:**

**Annexation Number:**

**Waterworks District # 40 ANTELOPE VALLEY**

**047.04**

**2513**

**July 1, 2007**

**40-107(4-172) LAFCO 2006-08**

**Waterworks District # 40, Antelope Valley**

**Based on their 2005-06 Tax Sharing Ratios**

**0.006732341**

<b>Accnt No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006732341	0.000036233	0.000000000	0.005381940
53.30 LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000% 0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003373492</b>	
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341 -0.003373492</b>	<b>1.000000000</b>	

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:**

**Waterworks District # 40 - ACO FUND**

**Account No.**

**51.75**

**TRA:**

**2513**

**Effective Date:**

**July 1, 2007**

**Annexation Number:**

**40-107(4-172) LAFCO 2006-08**

**Waterworks District # 40, ACO FUND**

**0.006867180**

**Based on their 2005-06 Tax Sharing Ratios**

<b>Accnt No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 LA COUNTY LIBRARY	0.029860015	2.9860%	0.006867180	0.000205054	-0.000205054	0.029654961
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD #1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000% </b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003441058</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.003441058</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

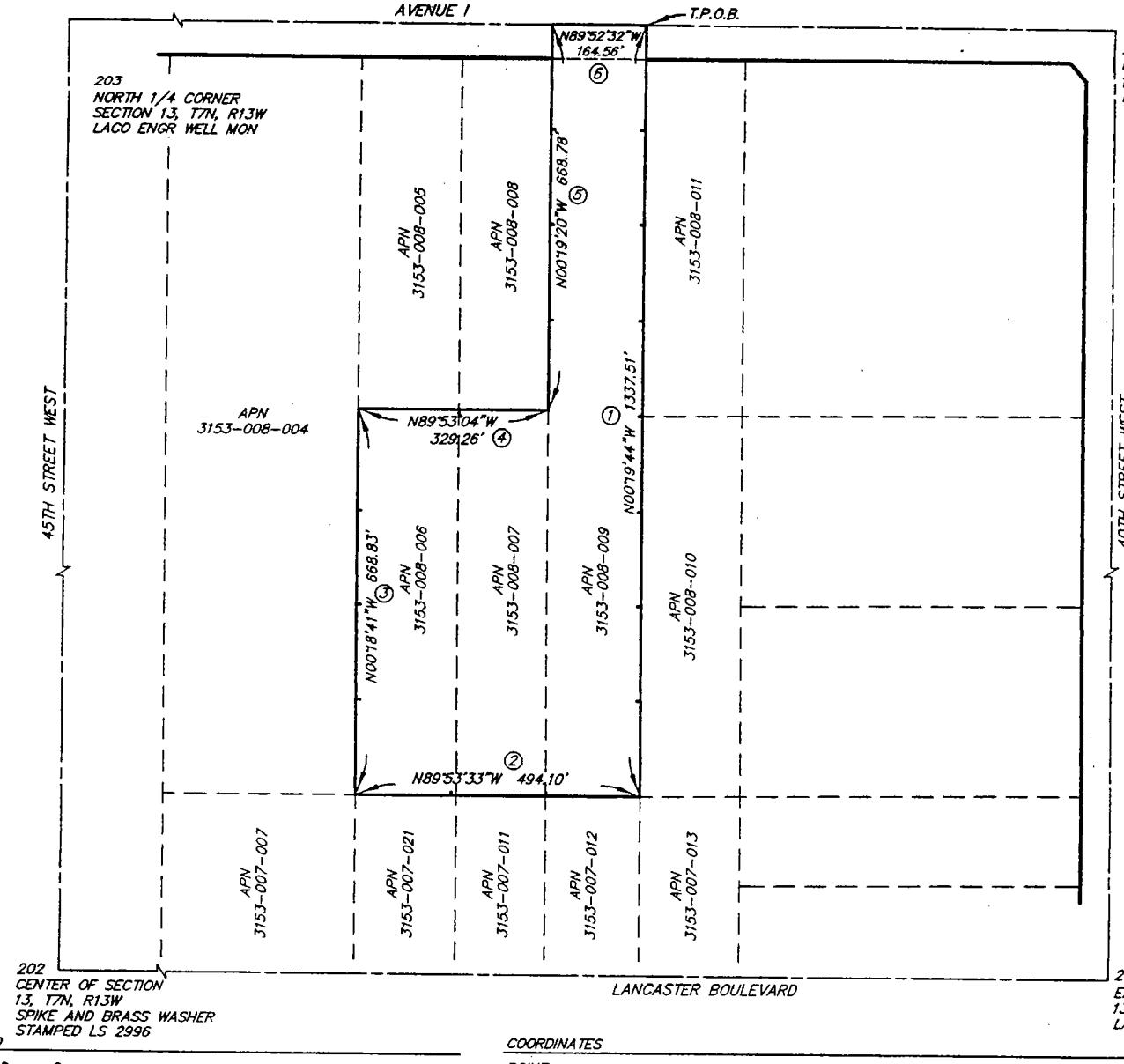
(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

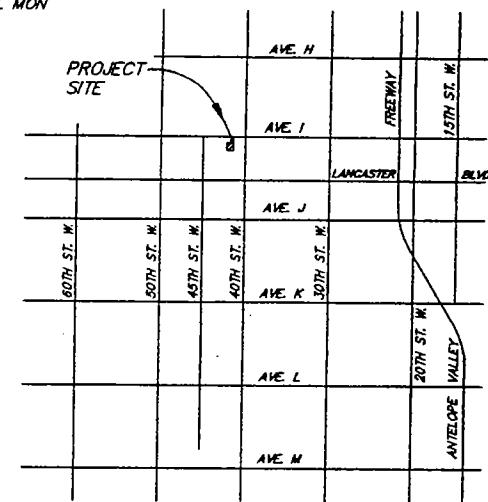
(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.



ANNEXATION 2006-08  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



INDICATES THE BOUNDARY OF LAND BEING  
ANNEXED BY THIS MAP

MONUMENT FOUND AS NOTED

PREVIOUS WATERWORKS ANNEXATION

IMPROVED AND UNIMPROVED ROADS

④ INDICATES LEGAL DESCRIPTION COURSE NUMBER

NOTE:  
1. AREA OF ANNEXATION IS ACRES ±

ENGINEER  
BRUIN ENGINEERING CO.  
CIVIL ENGINEERS SURVEYORS PLANNERS  
1817 EAST AVENUE Q, UNIT A2  
PALMDALE, CA 93550  
(661) 273-5726 FAX (661) 273-5830

DENNIS J. SLOAN RCE 29704 EXP. 3/31/07 DATE

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-107 (4-172), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-08, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-107 (4-172) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-107 (4-172) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-107 (4-172) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
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4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 27<sup>th</sup> day of February, 2007, by  
the following vote:

AYES: 7

NOES: 0

ABSENT: 0

ABSTAIN: 0

Rudy Q. Butledge  
Chairperson, Board of Directors  
Antelope Valley-East Kern Water Agency

ATTEST:

May L. Mer  
Secretary

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:**

**Account No.**

**TRA:**

**Effective Date:**

**Annexation Number:**

**Waterworks District # 40 ANTELOPE VALLEY**

047.04

2513

July 1, 2007

40-107(4-172) LAFCO 2006-08

**Waterworks District # 40, Antelope Valley**

Based on their 2005-06 Tax Sharing Ratios

0.006732341

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
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68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
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400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
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529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003373492</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.003373492</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

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**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:** Waterworks District # 40 - ACO FUND  
**Account No.** 51.75  
**TRA:** 2513  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-107(4-172) LAFCO 2006-08

**Waterworks District # 40, ACO FUND** 0.006867180

Based on their 2005-06 Tax Sharing Ratios

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
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1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 LA COUNTY LIBRARY	0.029860015	2.9860%	0.006867180	0.000205054	-0.000205054	0.029654961
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD #1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003441058</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.003441058</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

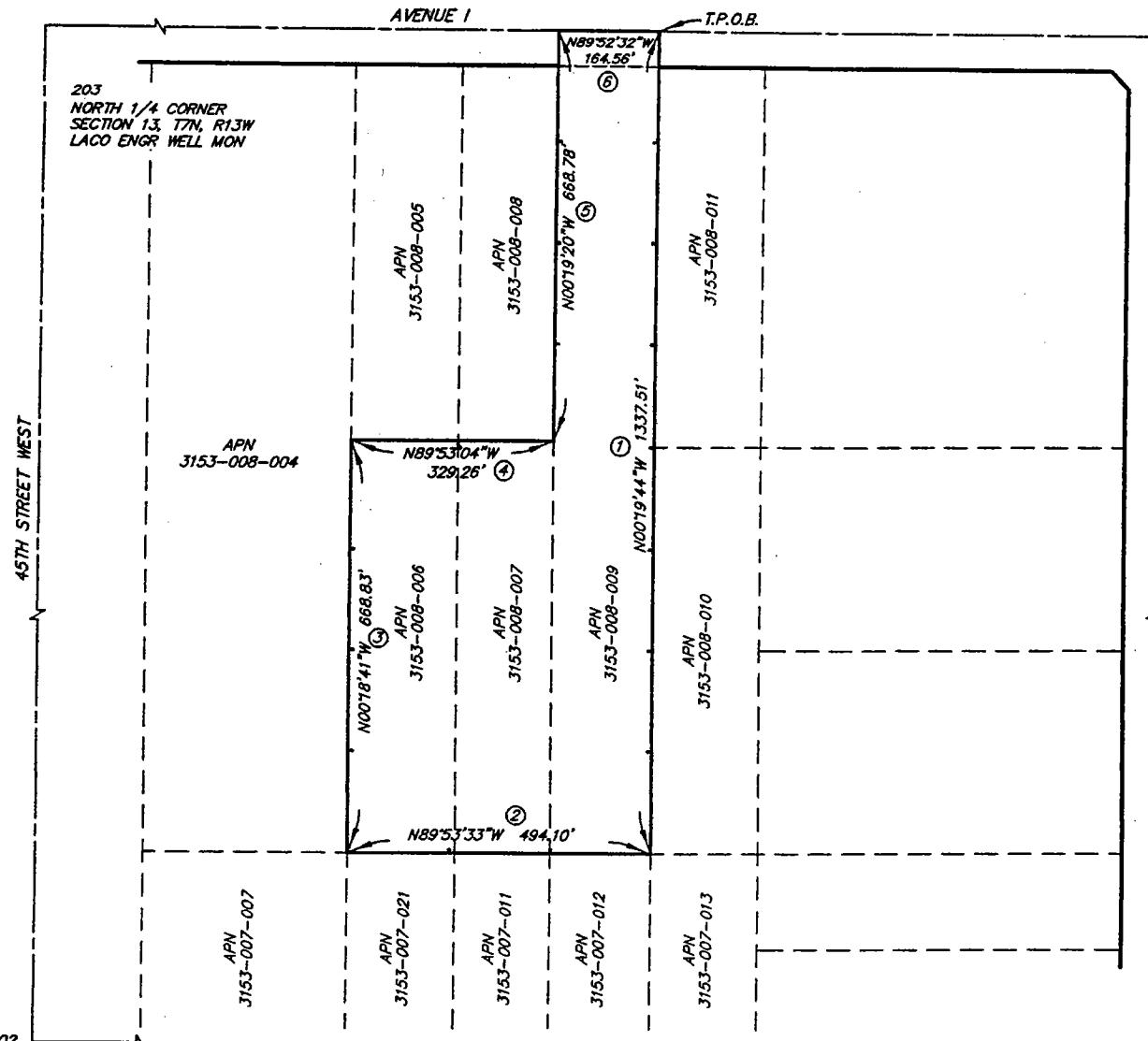
(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

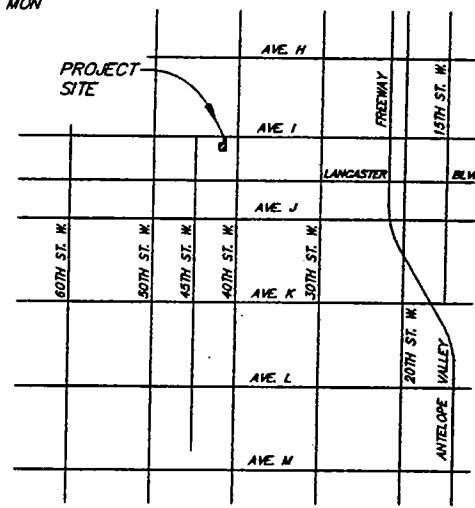
(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.



ANNEXATION 2006-08  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



VICINITY MAP  
LANCASTER, CA (NTS)



LEGEND

— INDICATES THE BOUNDARY OF LAND BEING  
ANNEXED BY THIS MAP

■ MONUMENT FOUND AS NOTED  
PREVIOUS WATERWORKS ANNEXATION

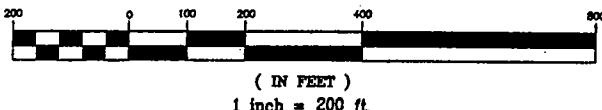
IMPROVED AND UNIMPROVED ROADS

④ INDICATES LEGAL DESCRIPTION COURSE NUMBER

COORDINATES

POINT	NORTHING	EASTING	DESCRIPTION
201	2075999.4047	6501058.0009	EAST 1/4 CORNER SECTION 13, T7N, R13W
202	2076003.5452	6498421.0004	CENTER OF SECTION 13, T7N, R13W
203	2078679.0106	6498408.5873	NORTH 1/4 CORNER SECTION 13, T7N, R13W
204	2078673.3676	6501041.1478	NORTHEAST CORNER SECTION 13, T7N, R13W

GRAPHIC SCALE



ENGINEER

BRUIN ENGINEERING CO.  
CIVIL ENGINEERS SURVEYORS PLANNERS  
1817 EAST AVENUE Q, UNIT A2  
PALMDALE, CA 93550  
(661) 273-5726 FAX (661) 273-5830

DENNIS J. SLOAN RCE 29704 EXP. 3/31/07 DATE

NOTE:  
1. AREA OF ANNEXATION 15 ACRES ±

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE  
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE  
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-112 (4-177), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-02, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-112 (4-177) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-112 (4-177) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-112 (4-177) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-112 (4-177).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

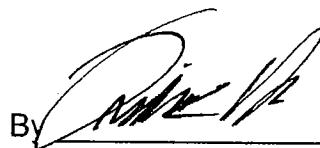
The foregoing Resolution was adopted on the \_\_\_\_ day of \_\_\_\_\_, 2007,  
by the Board of Supervisors of the County of Los Angeles as the governing body of the  
Los Angeles County Waterworks District No. 40, Antelope Valley.

SACHI A. HAMAI  
Executive Officer of the  
Board of Supervisors of the  
County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.  
County Counsel

By   
Deputy

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:****Waterworks District # 40 ANTELOPE VALLEY****Account No.****047.04****TRA:****5868****Effective Date:****July 1, 2007****Annexation Number:****40-112(4-177) LAFCO 2006-02****Waterworks District # 40, Antelope Valley  
Based on their 2005-06 Tax Sharing Ratios****0.006732341**

<b>Accnt No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.443881473	44.3881%	0.006732341	0.002988361	-0.003032484	0.440848989
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006732341	0.000000783	0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029754018	2.9754%	0.006732341	0.000200314	-0.000200314	0.029553704
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
7.31 L A C FIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
53.30 LANCASTER CEMETERY DISTRICT	0.001629676	0.1630%	0.006732341	0.000010972	-0.000010972	0.001618704
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158	0.2051%	0.006732341	0.000013809	-0.000013809	0.002037349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
400.21 CHILDREN'S INSTI TUITION FUND	0.002864569	0.2865%	0.006732341	0.000019285	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006732341	0.000381205	Exempt	0.056622882
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006732341	0.000073026	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006732341	0.000005788	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.000002464	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006732341	0.000328564	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005055418</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.005055418</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:** Waterworks District # 40 - ACO FUND  
**Account No.** 51.75  
**TRA:** 5868  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-112(4-177) LAFCO 2006-02

**Waterworks District # 40, ACO FUND** 0.006867180  
**Based on their 2005-06 Tax Sharing Ratios**

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.440848989	44.0849%	0.006867180	0.003027389	-0.003072396	0.437776593
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006867180	0.000000799	0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029553704	2.9554%	0.006867180	0.000202951	-0.000202951	0.029350753
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177736819	17.7737%	0.006867180	0.001220551	-0.001220551	0.176516268
7.31 L A C FIRE-FFW	0.006437457	0.6437%	0.006867180	0.000044207	0.000000000	0.006437457
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE'	0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
53.30 LANCASTER CEMETERY DISTRICT	0.001618704	0.1619%	0.006867180	0.000011116	-0.000011116	0.001607589
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349	0.2037%	0.006867180	0.000013991	-0.000013991	0.002023358
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000957943	0.0958%	0.006867180	0.000006578	-0.000006578	0.000951365
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019419392	1.9419%	0.006867180	0.000133356	-0.000133356	0.019286035
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006867180	0.000019672	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006867180	0.000074489	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006867180	0.000005904	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006867180	0.000002514	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006867180	0.000335145	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005156671</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.005156671</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

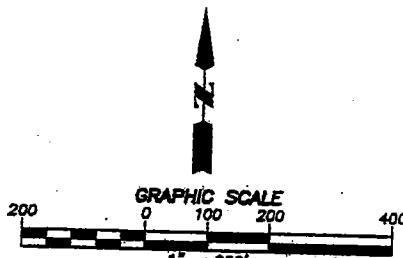
(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

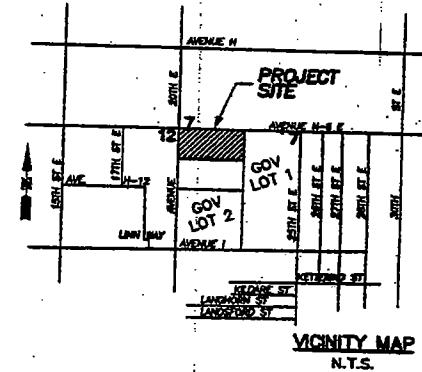
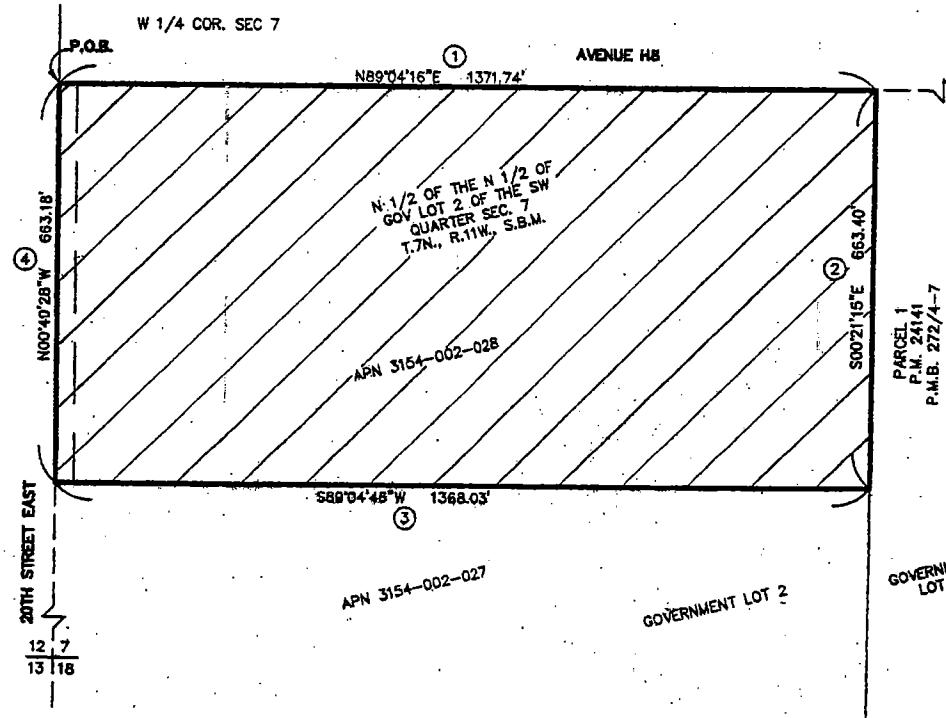
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

SHEET 1 OF 1 SHEETS



ANNEXATION 2006-02  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



LEGEND

- P.O.B. = POINT OF BEGINNING
- INDICATES THE BOUNDARY OF LAND BEING ANNEXED BY THIS MAP
- ASSESSOR'S PARCEL BOUNDARY
- ④ = INDICATES LEGAL DESCRIPTION COURSE NUMBER

NOTES:

1. AREA OF ANNEXATION  
20.86 ACRES MORE OR LESS



WILLIAM H. ADDINGTON, P.L.S. 3821 DATE  
MY LICENSE EXPIRES ON 06/30/06

will h addington 1/19/06

AEI-CASC  
AEI CONSULTING SERVICES INC. • CASC CONSULTING SERVICES INC.  
TEL (310) 262-0000 FAX (310) 262-0000

WATERWORKS ANNEXATION  
2006-02

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-112 (4-177), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-02, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-112 (4-177) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-112 (4-177) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-112 (4-177) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-112 (4-177).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

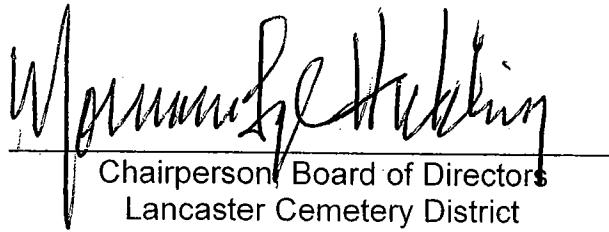
PASSED, APPROVED, AND ADOPTED this 7th day of February, 2007, by  
the following vote:

AYES: 2

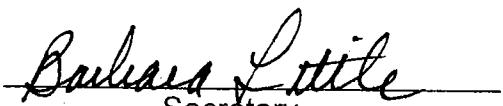
NOES: 0

ABSENT: 0

ABSTAIN: 0

  
\_\_\_\_\_  
Chairperson, Board of Directors  
Lancaster Cemetery District

ATTEST:

  
\_\_\_\_\_  
Barbara Lottle  
Secretary

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:** Waterworks District # 40 ANTELOPE VALLEY  
**Account No.** 047.04  
**TRA:** 5868  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-112(4-177) LAFCO 2006-02

**Waterworks District # 40, Antelope Valley**  
**Based on their 2005-06 Tax Sharing Ratios**

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.443881473	44.3881%	0.006732341	0.002988361	-0.003032484	0.440848989
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006732341	0.000000783	0.000000000	0.000116376
3.01 LA COUNTY LIBRARY	0.029754018	2.9754%	0.006732341	0.000200314	-0.000200314	0.029553704
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
7.31 L A C FIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
53.30 LANCASTER CEMETERY DISTRICT	0.001629676	0.1630%	0.006732341	0.000010972	-0.000010972	0.001618704
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158	0.2051%	0.006732341	0.000013809	-0.000013809	0.002037349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006732341	0.000019285	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006732341	0.000381205	Exempt	0.056622882
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006732341	0.000073026	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006732341	0.000005788	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.000002464	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006732341	0.000328564	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005055418</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.005055418</b>	<b>1.000000000</b>

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

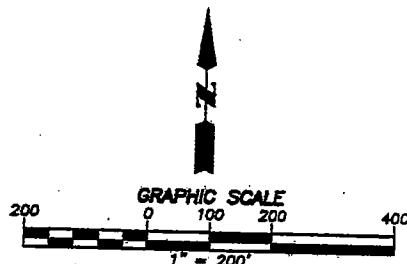
**Annexation To:** Waterworks District # 40 - ACO FUND  
**Account No.** 51.75  
**TRA:** 5868  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-112(4-177) LAFCO 2006-02

**Waterworks District # 40, ACO FUND** 0.006867180  
**Based on their 2005-06 Tax Sharing Ratios**

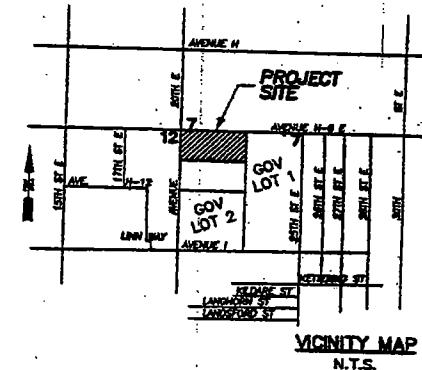
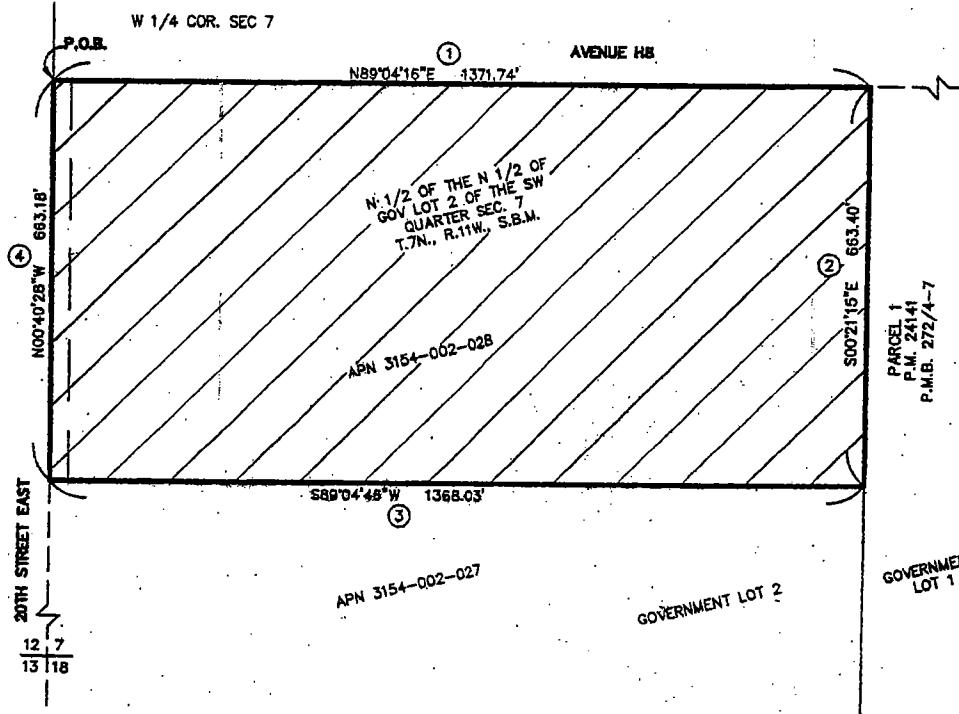
Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.440848989	44.0849%	0.006867180	0.003027389	-0.003072396	0.437776593
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006867180	0.000000799	0.000000000	0.000116376
3.01 LA COUNTY LIBRARY	0.029553704	2.9554%	0.006867180	0.000202951	-0.000202951	0.029350753
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177736819	17.7737%	0.006867180	0.001220551	-0.001220551	0.176516268
7.31 LAC FIRE-FFW	0.006437457	0.6437%	0.006867180	0.000044207	0.000000000	0.006437457
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
53.30 LANCASTER CEMETERY DISTRICT	0.001618704	0.1619%	0.006867180	0.000011116	-0.000011116	0.001607589
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349	0.2037%	0.006867180	0.000013991	-0.000013991	0.002023358
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000957943	0.0958%	0.006867180	0.000006578	-0.000006578	0.000951365
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019419392	1.9419%	0.006867180	0.000133356	-0.000133356	0.019286035
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006867180	0.000019672	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006867180	0.000074489	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006867180	0.000005904	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006867180	0.000002514	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006867180	0.000335145	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005156671</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.005156671</b>	<b>1.000000000</b>

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
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SHEET 1 OF 1 SHEETS



ANNEXATION 2006-02  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



LEGEND

- P.O.B. = POINT OF BEGINNING
- INDICATES THE BOUNDARY OF LAND BEING ANNEXED BY THIS MAP
- ASSESSOR'S PARCEL BOUNDARY
- ④ = INDICATES LEGAL DESCRIPTION COURSE NUMBER

NOTES:

1. AREA OF ANNEXATION  
20.86 ACRES MORE OR LESS



WILLIAM H. ADDINGTON, P.L.S. 3821 DATE  
MY LICENSE EXPIRES ON 06/30/08

will H. Addington 1/13/06

AEI-CASC

601 BURBANK BLVD., SUITE 800  
BURBANK, CA 91505-3600  
TEL (800) 323-0501 FAX (800) 323-0502

WATERWORKS ANNEXATION  
2006-02

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-112 (4-177), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-02, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-112 (4-177) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-112 (4-177) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-112 (4-177) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-112 (4-177).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 27<sup>th</sup> day of February, 2007, by  
the following vote:

AYES: 4

NOES: 0

ABSENT: 1

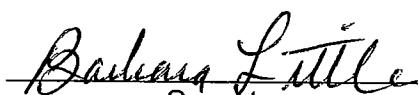
ABSTAIN: 0



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Chairperson, Board of Trustees  
Antelope Valley Mosquito  
& Vector Control

ATTEST:

  
\_\_\_\_\_  
Barbara Little  
Secretary

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:** Waterworks District # 40 ANTELOPE VALLEY  
**Account No.** 047.04  
**TRA:** 5868  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-112(4-177) LAFCO 2006-02

**Waterworks District # 40, Antelope Valley** 0.006732341  
**Based on their 2005-06 Tax Sharing Ratios**

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
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1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006732341	0.000000783	0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029754018	2.9754%	0.006732341	0.000200314	-0.000200314	0.029553704
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
7.31 L A C FIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
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61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158	0.2051%	0.006732341	0.000013809	-0.000013809	0.002037349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006732341	0.000019285	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006732341	0.000381205	Exempt	0.056622882
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006732341	0.000073026	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006732341	0.000005788	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.00002464	Exempt	0.000366045
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792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005055418</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.005055418</b>	<b>1.000000000</b>

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## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

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**Account No.** 51.75  
**TRA:** 5868  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-112(4-177) LAFCO 2006-02

**Waterworks District # 40, ACO FUND** 0.006867180  
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				<b>Alloc of Dist Share</b>		
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47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
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400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
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464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006867180	0.000074489	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006867180	0.000005904	Exempt	0.000859676
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792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005156671</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.005156671</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

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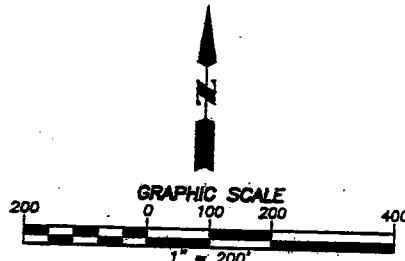
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(4) Must total share reflected in Column (3).

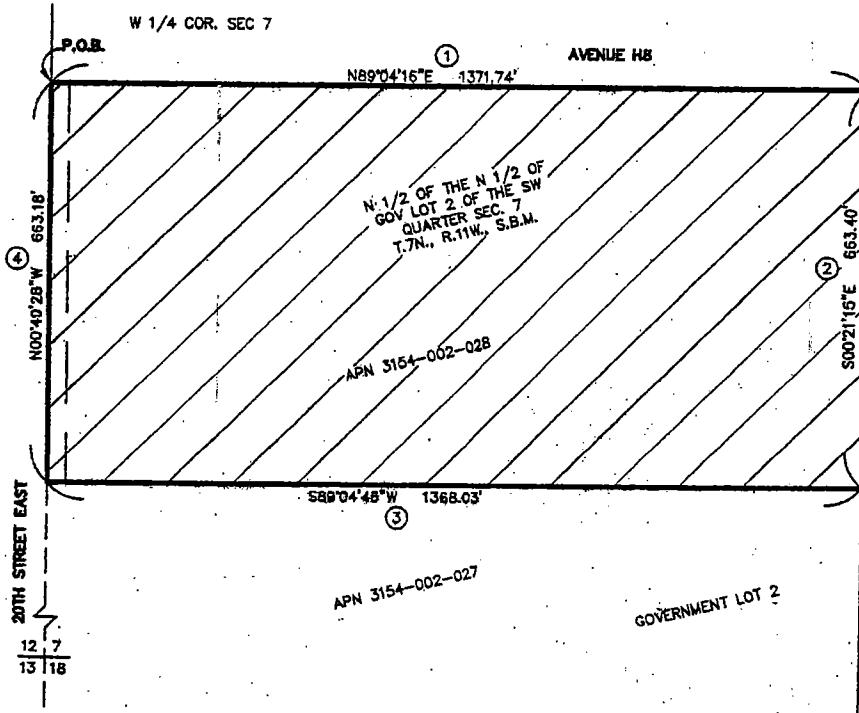
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

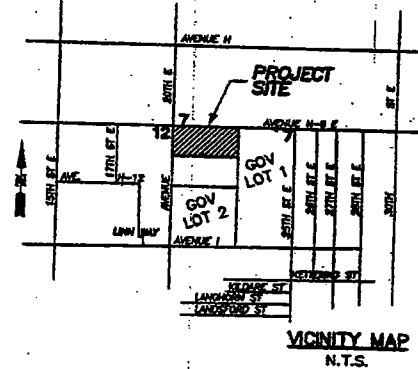
SHEET 1 OF 1 SHEETS



ANNEXATION 2006-02  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



WILLIAM H. ADDINGTON, P.L.S. 3821 DATE  
MY LICENSE EXPIRES ON 06/30/06



LEGEND

- P.O.B. = POINT OF BEGINNING
- INDICATES THE BOUNDARY OF LAND BEING ANNEXED BY THIS MAP
- ASSESSOR'S PARCEL BOUNDARY
- ④ = INDICATES LEGAL DESCRIPTION COURSE NUMBER

NOTES:

1. AREA OF ANNEXATION  
20.86 ACRES MORE OR LESS

AEI-CASC  
AEI PROFESSIONAL LAND SURVEYORS  
10111 LAKEWOOD ROAD, SUITE 200  
FAX (562) 262-8894

WATERWORKS ANNEXATION  
2006-02

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-112 (4-177), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-02, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-112 (4-177) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-112 (4-177) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-112 (4-177) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-112 (4-177).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 28 day of March, 2007, by  
the following vote:

AYES: Karenneen Burr, Richard Campbell, James Dooson,  
Ron Michael, Steve Rodriguez

NOES:

ABSENT:

ABSTAIN:

---

  
Chairperson, Board of Directors  
Antelope Valley Resource  
Conservation District

ATTEST:

---

  
Secretary

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5868

July 1, 2007

40-112(4-177) LAFCO 2006-02

Waterworks District # 40, Antelope Valley

Based on their 2005-06 Tax Sharing Ratios

0.006732341

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.443881473	44.3881%	0.006732341	0.002988361	-0.003032484	0.440848989
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006732341	0.000000783	0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029754018	2.9754%	0.006732341	0.000200314	-0.000200314	0.029553704
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
7.31 L A C FIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
53.30 LANCASTER CEMETERY DISTRICT	0.001629676	0.1630%	0.006732341	0.000010972	-0.000010972	0.001618704
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158	0.2051%	0.006732341	0.000013809	-0.000013809	0.002037349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006732341	0.000019285	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006732341	0.000381205	Exempt	0.056622882
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006732341	0.000073026	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006732341	0.000005788	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.000002464	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006732341	0.000328564	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005055418</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.005055418</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:** Waterworks District # 40 - ACO FUND  
**Account No.** 51.75  
**TRA:** 5868  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-112(4-177) LAFCO 2006-02

**Waterworks District # 40, ACO FUND** 0.006867180  
**Based on their 2005-06 Tax Sharing Ratios**

Acct No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.440848989	44.0849%	0.006867180	0.003027389	-0.003072396	0.437776593
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006867180	0.000000799	0.000000000	0.000116376
3.01	L A COUNTY LIBRARY	0.029553704	2.9554%	0.006867180	0.000202951	-0.000202951	0.029350753
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177736819	17.7737%	0.006867180	0.001220551	-0.001220551	0.176516268
7.31	L A C FIRE-FFW	0.006437457	0.6437%	0.006867180	0.000044207	0.000000000	0.006437457
47.04	WATERWORKS DIST #40 - ANTELOPE VALLE	0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
53.30	LANCASTER CEMETERY DISTRICT	0.001618704	0.1619%	0.006867180	0.000011116	-0.000011116	0.001607589
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349	0.2037%	0.006867180	0.000013991	-0.000013991	0.002023358
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.000957943	0.0958%	0.006867180	0.000006578	-0.000006578	0.000951365
186.01	CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.019419392	1.9419%	0.006867180	0.000133356	-0.000133356	0.019286035
400.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15	COUNTY SCHOOL SERVICES	0.001444392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
400.21	CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006867180	0.000019672	Exempt	0.002864569
464.01	EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
464.06	CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006867180	0.000074489	Exempt	0.010847046
464.07	DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006867180	0.000005904	Exempt	0.000859676
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006867180	0.000002514	Exempt	0.000366045
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006867180	0.000335145	Exempt	0.048803861
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
<b>051.75 Waterworks Dist # 40 ACO FUND</b>		0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	<b>0.005156671</b>
<b>Total</b>		<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.005156671</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

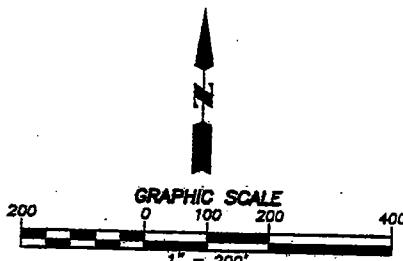
(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

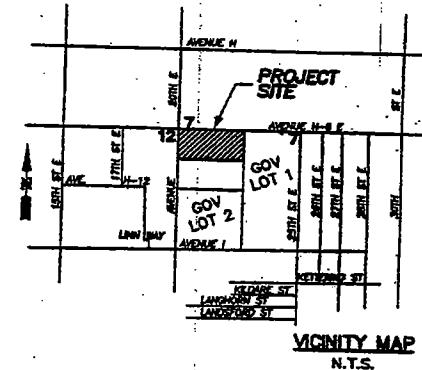
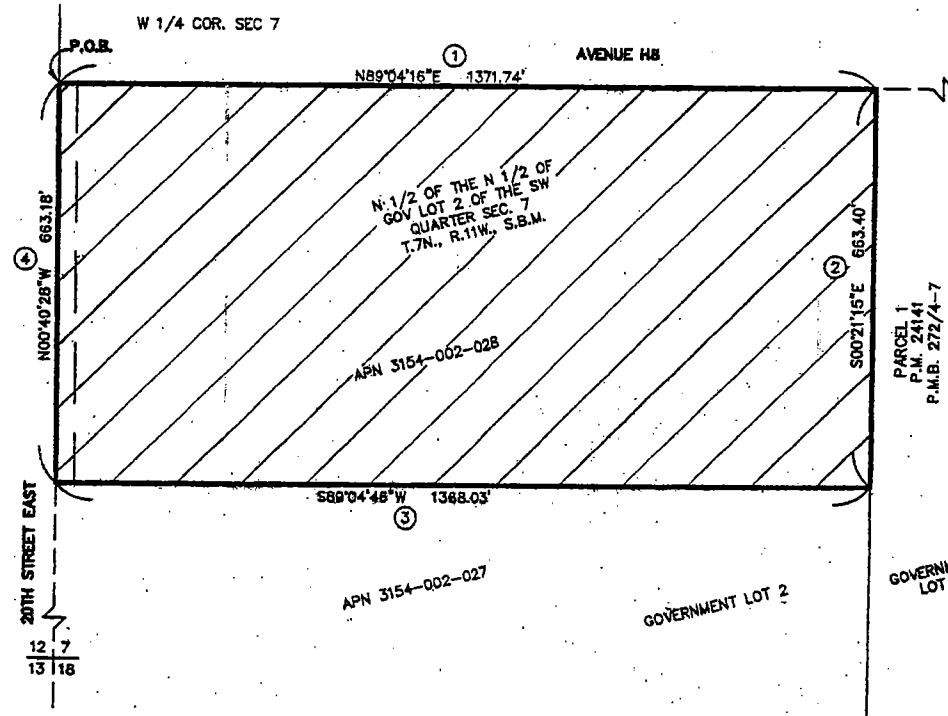
(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.



ANNEXATION 2006-02  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



## LEGEND

- P.O.B. = POINT OF BEGINNING
- INDICATES THE BOUNDARY OF LAND BEING ANNEXED BY THIS MAP
- ASSESSOR'S PARCEL BOUNDARY
- ④ = INDICATES LEGAL DESCRIPTION COURSE NUMBER

## NOTES:

1. AREA OF ANNEXATION  
20.85 ACRES MORE OR LESS



*william h. addington, pl.s.*  
WILLIAM H. ADDINGTON, P.L.S. 3821 DATE  
MY LICENSE EXPIRES ON 06/30/08

AEI-CASC

AEI CONSULTANT SERVICES INC.  
P.O. BOX 2020 • 9000 GLENHORN AVENUE • SUITE 200  
FAX (800) 763-0400

WATERWORKS ANNEXATION  
2006-02

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-112 (4-177), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-02, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-112 (4-177) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-112 (4-177) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-112 (4-177) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-112 (4-177).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, and ADOPTED this 27<sup>th</sup> day of February, 2007, by the following vote:

AYES: Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearns

NOES: None

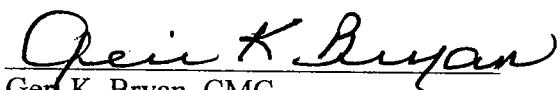
ABSTAIN: None

ABSENT: None



Henry W. Hearns, Mayor  
Lancaster, CA

ATTEST:



Geri K. Bryan  
Geri K. Bryan, CMC  
City Clerk  
Lancaster, CA

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:****Account No.****TRA:****Effective Date:****Annexation Number:****Waterworks District # 40 ANTELOPE VALLEY**

047.04

5868

July 1, 2007

40-112(4-177) LAFCO 2006-02

**Waterworks District # 40, Antelope Valley  
Based on their 2005-06 Tax Sharing Ratios****0.006732341**

<b>Acct No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.443881473	44.3881%	0.006732341	0.002988361	-0.003032484	0.440848989
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006732341	0.000000783	0.000000000	0.000116376
3.01 LA COUNTY LIBRARY	0.029754018	2.9754%	0.006732341	0.000200314	-0.000200314	0.029553704
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
7.31 L A C FIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
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68.05 ANTELOPE VY RESOURCE CONSER DIST	0.0000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
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464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006732341	0.000381205	Exempt	0.056622882
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<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000% 0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005055418</b>	
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.005055418</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 - ACO FUND

51.75

5868

July 1, 2007

40-112(4-177) LAFCO 2006-02

Waterworks District # 40, ACO FUND

Based on their 2005-06 Tax Sharing Ratios

0.006867180

Assent No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.440848989	44.0849%	0.006867180	0.003027389	-0.003072396	0.437776593
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006867180	0.0000000799	0.0000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029553704	2.9554%	0.006867180	0.000202951	-0.000202951	0.029350753
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177736819	17.7737%	0.006867180	0.001220551	-0.001220551	0.176516268
7.31 L A C FIRE-FFW	0.006437457	0.6437%	0.006867180	0.000044207	0.0000000000	0.006437457
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
53.30 LANCASTER CEMETERY DISTRICT	0.001618704	0.1619%	0.006867180	0.000011116	-0.000011116	0.001607589
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349	0.2037%	0.006867180	0.000013991	-0.000013991	0.002023358
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000957943	0.0958%	0.006867180	0.000006578	-0.000006578	0.000951365
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019419392	1.9419%	0.006867180	0.000133356	-0.000133356	0.019286035
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006867180	0.000019672	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006867180	0.000074489	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006867180	0.000005904	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006867180	0.000002514	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006867180	0.000335145	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005156671</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.005156671</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

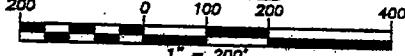
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

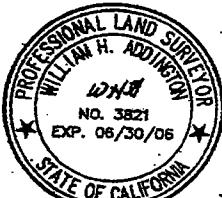
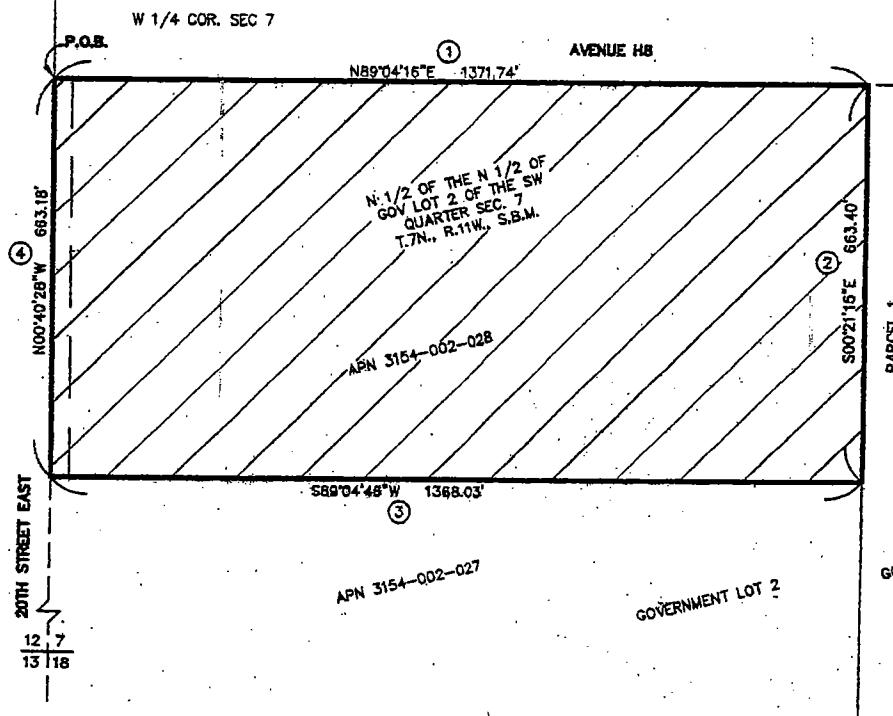
SHEET 1 OF 1 SHEETS



GRAPHIC SCALE



ANNEXATION 2006-02  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY

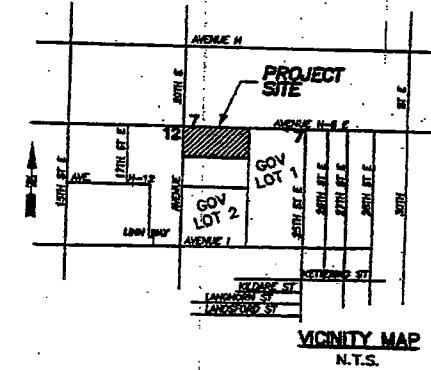


WILLIAM H. ADDINGTON, P.L.S. 3821 DATE  
MY LICENSE EXPIRES ON 06/30/08

will h addington 1/19/06



WATERWORKS ANNEXATION  
2006-02



LEGEND

- P.O.B. = POINT OF BEGINNING
- INDICATES THE BOUNDARY OF LAND BEING ANNEXED BY THIS MAP
- ASSESSOR'S PARCEL BOUNDARY
- ④ = INDICATES LEGAL DESCRIPTION COURSE NUMBER

NOTES:

1. AREA OF ANNEXATION  
20.86 ACRES MORE OR LESS

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-112 (4-177), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-02, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-112 (4-177) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-112 (4-177) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-112 (4-177) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-112 (4-177).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 13<sup>th</sup> day of February, 2007, by  
the following vote:

AYES: 5

NOES: 0

ABSENT: 2

ABSTAIN: 0

Andy D. Buttler  
Chairperson, Board of Directors  
Antelope Valley-East Kern Water Agency

ATTEST:

May L. Mai  
Secretary

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:** Waterworks District # 40 ANTELOPE VALLEY  
**Account No.** 047.04  
**TRA:** 5868  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-112(4-177) LAFCO 2006-02

**Waterworks District # 40, Antelope Valley** 0.006732341  
**Based on their 2005-06 Tax Sharing Ratios**

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.443881473	44.3881%	0.006732341	0.002988361	-0.003032484	0.440848989
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006732341	0.000000783	0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029754018	2.9754%	0.006732341	0.000200314	-0.000200314	0.029553704
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
7.31 L A C FIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
53.30 LANCASTER CEMETERY DISTRICT	0.001629676	0.1630%	0.006732341	0.000010972	-0.000010972	0.001618704
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158	0.2051%	0.006732341	0.000013809	-0.000013809	0.002037349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006732341	0.000019285	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006732341	0.000381205	Exempt	0.056622882
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006732341	0.000073026	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006732341	0.000005788	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.000002464	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006732341	0.000328564	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005055418</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.005055418</b>	<b>1.000000000</b>

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:** Waterworks District # 40 - ACO FUND  
**Account No.** 51.75  
**TRA:** 5868  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-112(4-177) LAFCO 2006-02

**Waterworks District # 40, ACO FUND** 0.006867180  
**Based on their 2005-06 Tax Sharing Ratios**

<b>Accnt No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3)</b>	<b>(5)</b>	<b>(6) = (1) + (5)</b>
				<b>Alloc of Dist Share</b>	<b>Allocation Adjustments</b>	<b>New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.440848989	44.0849%	0.006867180	0.003027389	-0.003072396	0.437776593
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006867180	0.000000799	0.000000000	0.000116376
3.01 LA COUNTY LIBRARY	0.029553704	2.9554%	0.006867180	0.000202951	-0.000202951	0.029350753
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177736819	17.7737%	0.006867180	0.001220551	-0.001220551	0.176516268
7.31 L A C FIRE-FFW	0.006437457	0.6437%	0.006867180	0.000044207	0.000000000	0.006437457
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
53.30 LANCASTER CEMETERY DISTRICT	0.001618704	0.1619%	0.006867180	0.000011116	-0.000011116	0.001607589
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349	0.2037%	0.006867180	0.000013991	-0.000013991	0.002023358
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000957943	0.0958%	0.006867180	0.000006578	-0.000006578	0.000951365
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019419392	1.9419%	0.006867180	0.000133356	-0.000133356	0.019286035
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006867180	0.000019672	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006867180	0.000074489	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.0000859676	0.0860%	0.006867180	0.000005904	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006867180	0.000002514	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006867180	0.000335145	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000% 0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005156671</b>	
<b>Total</b>	<b>1.000000000</b>	<b>100.0000% 0.006867180</b>		<b>0.006867180</b>	<b>-0.005156671</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

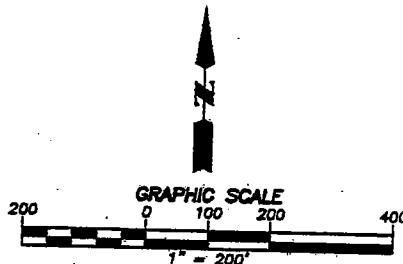
(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

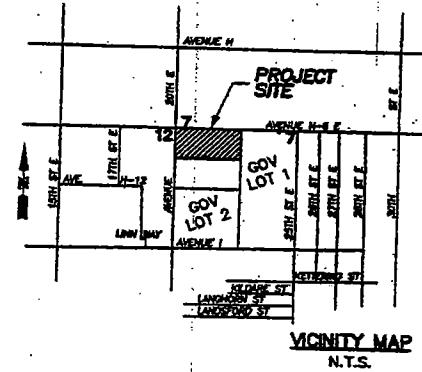
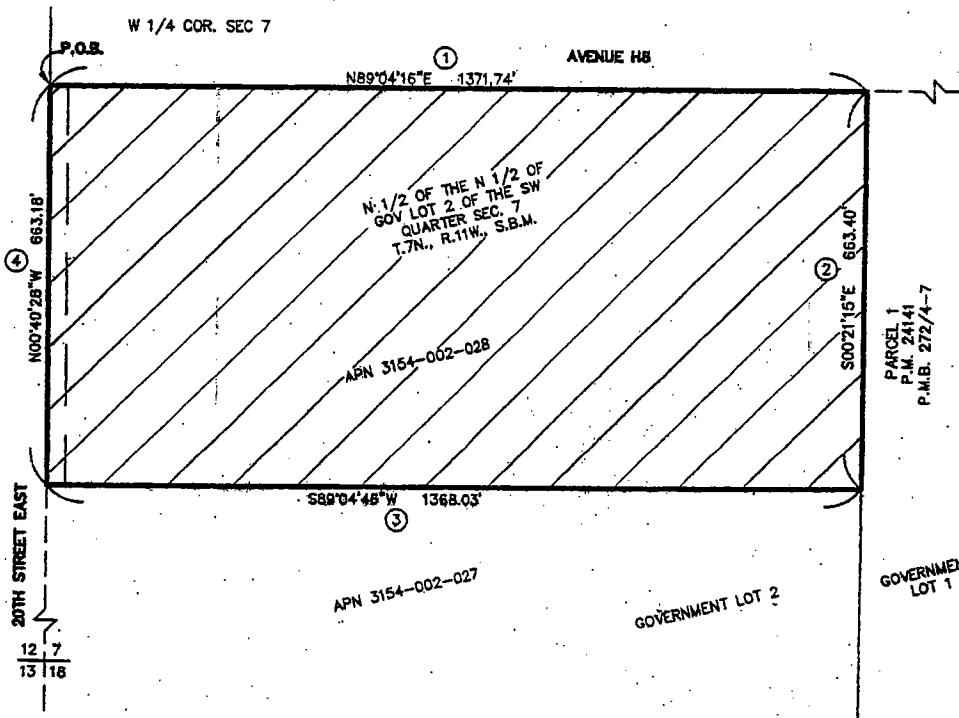
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

SHEET 1 OF 1 SHEETS



ANNEXATION 2006-02  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



LEGEND

- P.O.B. = POINT OF BEGINNING
- INDICATES THE BOUNDARY OF LAND BEING ANNEXED BY THIS MAP
- ASSESSOR'S PARCEL BOUNDARY
- ④ = INDICATES LEGAL DESCRIPTION COURSE NUMBER

NOTES:

1. AREA OF ANNEXATION  
20.86 ACRES MORE OR LESS



WILLIAM H. ADDINGTON, P.L.S. 3821 DATE  
MY LICENSE EXPIRES ON 06/30/08

will-h-addtngton 10/06

AEI-CASC

ATLANTA • BIRMINGHAM • BOCA RATON • BOSTON • CHICAGO • DALLAS • DURHAM • FORT WORTH • JACKSONVILLE • KNOXVILLE • LEXINGTON • MIAMI • NEW YORK • ORLANDO • PHILADELPHIA • PHOENIX • PORT ST. LUCIE • SAN FRANCISCO • TAMPA • TAMPA BAY • TALLAHASSEE • TULSA • WILMINGTON

WATERWORKS ANNEXATION  
2006-02

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE  
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE  
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-113 (4-178), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-03, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-113 (4-178) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-113 (4-178) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-113 (4-178) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-113 (4-178).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

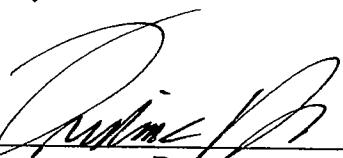
The foregoing Resolution was adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 2007,  
by the Board of Supervisors of the County of Los Angeles as the governing body of the  
Los Angeles County Waterworks District No. 40, Antelope Valley.

SACHI A. HAMAI  
Executive Officer of the  
Board of Supervisors of the  
County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.  
County Counsel

By   
Deputy

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:**

**Waterworks District # 40 ANTELOPE VALLEY**

**Account No.**

**047.04**

**TRA:**

**5868**

**Effective Date:**

**July 1, 2007**

**Annexation Number:**

**40-113(4-178) LAFCO 2006-03**

**Waterworks District # 40, Antelope Valley**

**0.006732341**

**Based on their 2005-06 Tax Sharing Ratios**

<b>Accnt No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.443881473	44.3881%	0.006732341	0.002988361	-0.003032484	0.440848989
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006732341	0.000000783	0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029754018	2.9754%	0.006732341	0.000200314	-0.000200314	0.029553704
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
7.31 L A C FIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
53.30 LANCASTER CEMETERY DISTRICT	0.001629676	0.1630%	0.006732341	0.000010972	-0.000010972	0.001618704
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158	0.2051%	0.006732341	0.000013809	-0.000013809	0.002037349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006732341	0.000019285	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006732341	0.000381205	Exempt	0.056622882
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006732341	0.000073026	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006732341	0.000005788	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.000002464	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006732341	0.000328564	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000% 0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005055418</b>	
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341 -0.005055418</b>	<b>1.000000000</b>	

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:****Waterworks District # 40 - ACO FUND****Account No.**

51.75

**TRA:**

5868

**Effective Date:**

July 1, 2007

**Annexation Number:**

40-113(4-178) LAFCO 2006-03

**Waterworks District # 40, ACO FUND****0.006867180****Based on their 2005-06 Tax Sharing Ratios**

<b>Assent No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.440848989	44.0849%	0.006867180	0.003027389	-0.003072396	0.437776593
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006867180	0.000000799	0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029553704	2.9554%	0.006867180	0.000202951	-0.000202951	0.029350753
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177736819	17.7737%	0.006867180	0.001220551	-0.001220551	0.176516268
7.31 L A C FIRE-FFW	0.006437457	0.6437%	0.006867180	0.000044207	0.000000000	0.006437457
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
53.30 LANCASTER CEMETERY DISTRICT	0.001618704	0.1619%	0.006867180	0.000011116	-0.000011116	0.001607589
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349	0.2037%	0.006867180	0.000013991	-0.000013991	0.002023358
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000957943	0.0958%	0.006867180	0.000006578	-0.000006578	0.000951365
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019419392	1.9419%	0.006867180	0.000133356	-0.000133356	0.019286035
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006867180	0.000019672	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006867180	0.000074489	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006867180	0.000005904	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006867180	0.000002514	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006867180	0.000335145	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005156671</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.005156671</b>	<b>1.000000000</b>

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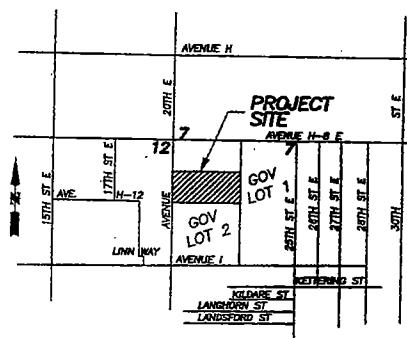
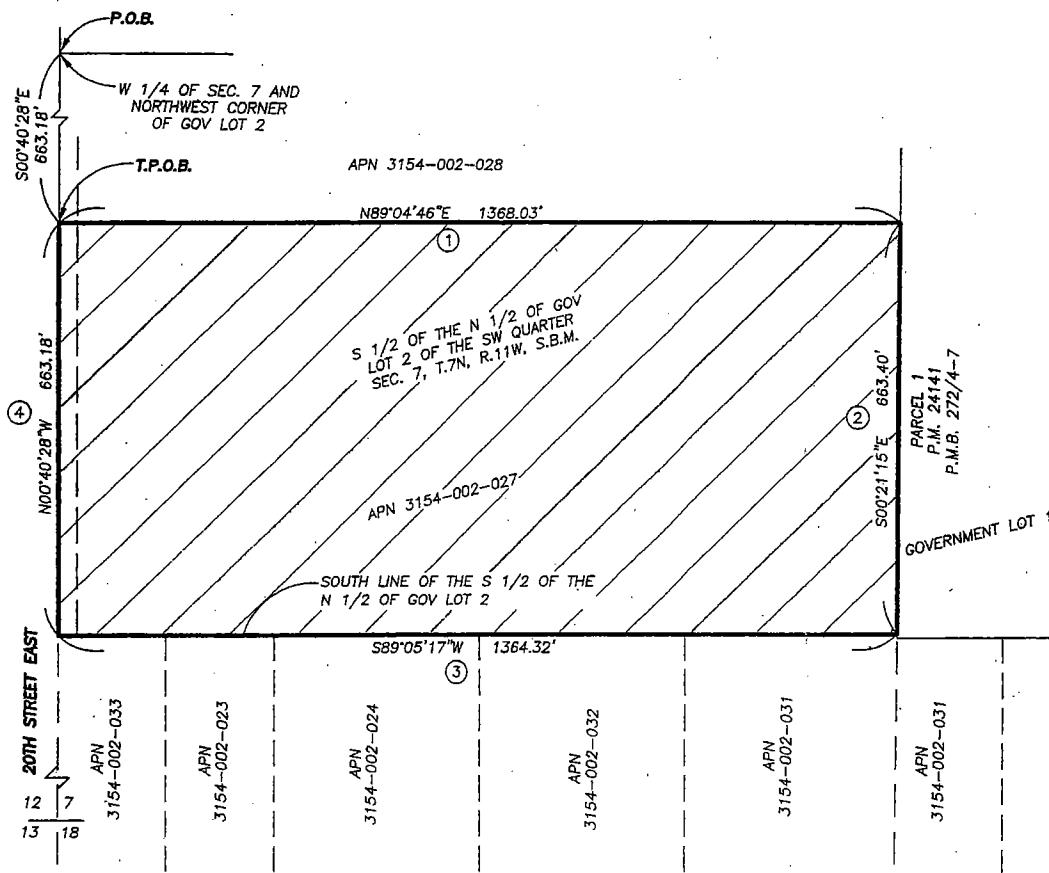
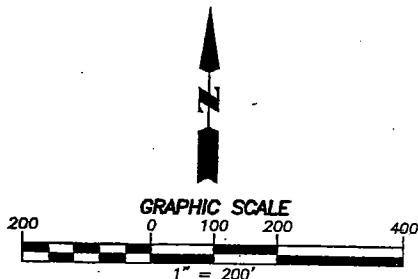
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

EXHIBIT "B"

SHEET 1 OF 1 SHEETS

ANNEXATION 2006-03  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



**LEGEND**

- P.O.B. = POINT OF BEGINNING
- T.P.O.B. = TRUE POINT OF BEGINNING
- = INDICATES THE BOUNDARY OF LAND BEING ANNEXED BY THIS MAP
- - - = ASSESSOR'S PARCEL BOUNDARY
- (④) = INDICATES LEGAL DESCRIPTION COURSE NUMBER

**NOTES:**

1. AREA OF ANNEXATION  
20.80 ACRES MORE OR LESS



WILLIAM H. ADDINGTON, P.L.S. 3821 DATE  
MY LICENSE EXPIRES ON 06/30/06

*will h. addington 1/9/06*

**AEI-CASC**  
ENGINEERING  
107 SOUTH MULHOLLAND, SUITE 800  
PA (800) 763-0707 FAX (800) 763-0708

WATERWORKS ANNEXATION  
2006-03

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-113 (4-178), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-03, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-113 (4-178) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-113 (4-178) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-113 (4-178) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-113 (4-178).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

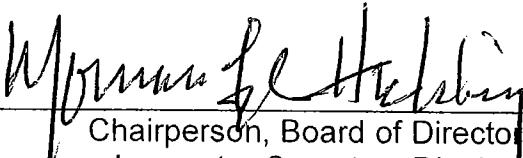
PASSED, APPROVED, AND ADOPTED this 7th day of February, 2007, by  
the following vote:

AYES: 2

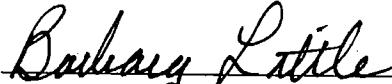
NOES: 0

ABSENT: 0

ABSTAIN: 0

  
\_\_\_\_\_  
Chairperson, Board of Directors  
Lancaster Cemetery District

ATTEST:

  
\_\_\_\_\_  
Barbara Little  
Secretary

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:**

**Waterworks District # 40 ANTELOPE VALLEY**

**Account No.**

**047.04**

**TRA:**

**5868**

**Effective Date:**

**July 1, 2007**

**Annexation Number:**

**40-113(4-178) LAFCO 2006-03**

**Waterworks District # 40, Antelope Valley  
Based on their 2005-06 Tax Sharing Ratios**

**0.006732341**

<b>Accnt No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
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400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
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464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006732341	0.000005788	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
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<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000% 0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005055418</b>	
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341 -0.005055418</b>	<b>1.000000000</b>	

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## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:** Waterworks District # 40 - ACO FUND  
**Account No.** 51.75  
**TRA:** 5868  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-113(4-178) LAFCO 2006-03

**Waterworks District # 40, ACO FUND** 0.006867180  
**Based on their 2005-06 Tax Sharing Ratios**

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400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
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<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.005156671</b>	<b>1.000000000</b>

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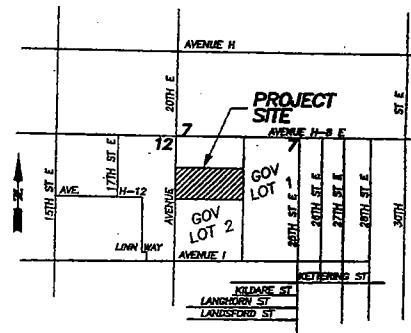
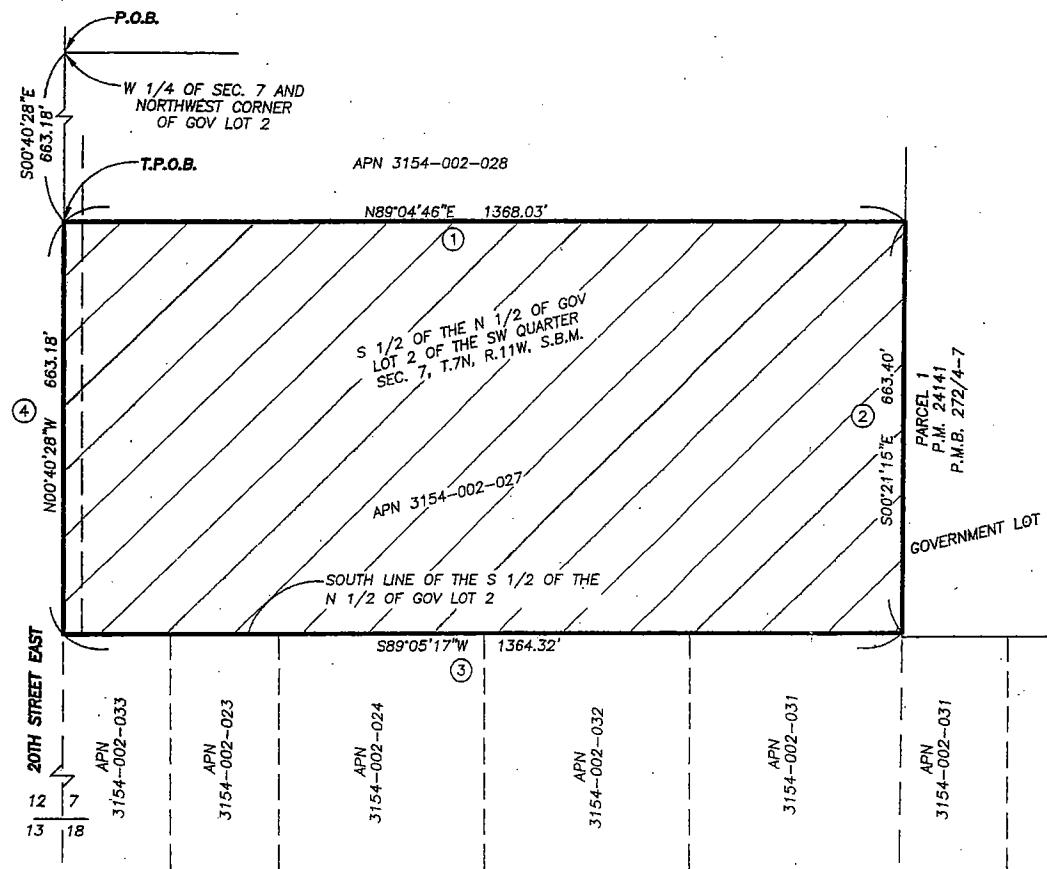
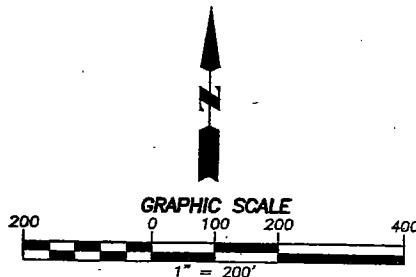
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

EXHIBIT "B"

SHEET 1 OF 1 SHEETS

ANNEXATION 2006-03  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



LEGEND

- P.O.B. = POINT OF BEGINNING
- T.P.O.B. = TRUE POINT OF BEGINNING
- = INDICATES THE BOUNDARY OF LAND BEING ANNEXED BY THIS MAP
- - - = ASSESSOR'S PARCEL BOUNDARY
- (④) = INDICATES LEGAL DESCRIPTION COURSE NUMBER

NOTES:

1. AREA OF ANNEXATION  
20.80 ACRES MORE OR LESS



WILLIAM H. ADDINGTON, P.L.S. 3821 DATE  
MY LICENSE EXPIRES ON 06/30/06

will h. addington 1/9/06

**EAI-CASC**  
ENGINEERING  
837 SOUTH HAZELWOOD SUITE 300  
IRVINE, CALIFORNIA 92614  
TEL: (714) 753-0101 FAX: (714) 753-0108

WATERWORKS ANNEXATION  
2006-03

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-113 (4-178), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-03, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-113 (4-178) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-113 (4-178) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-113 (4-178) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-113 (4-178).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 27<sup>th</sup> day of February, 2007, by  
the following vote:

AYES: 4

NOES: 0

ABSENT: 1

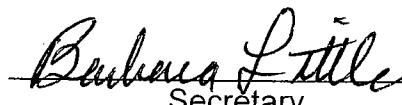
ABSTAIN: 0



---

Chairperson, Board of Trustees  
Antelope Valley Mosquito  
& Vector Control

ATTEST:

  
\_\_\_\_\_  
Barbara Little  
Secretary

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:** Waterworks District # 40 ANTELOPE VALLEY  
**Account No.** 047.04  
**TRA:** 5868  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-113(4-178) LAFCO 2006-03

**Waterworks District # 40, Antelope Valley** 0.006732341  
**Based on their 2005-06 Tax Sharing Ratios**

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.443881473	44.3881%	0.006732341	0.002988361	-0.003032484	0.440848989
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006732341	0.000000783	0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029754018	2.9754%	0.006732341	0.000200314	-0.000200314	0.029553704
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
7.31 L A C FIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
53.30 LANCASTER CEMETERY DISTRICT	0.001629676	0.1630%	0.006732341	0.000010972	-0.000010972	0.001618704
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158	0.2051%	0.006732341	0.000013809	-0.000013809	0.002037349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006732341	0.000019285	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006732341	0.000381205	Exempt	0.056622882
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006732341	0.000073026	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006732341	0.000005788	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.000002464	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006732341	0.000328564	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.005055418</b>	
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.005055418</b>	<b>1.000000000</b>

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:** Waterworks District # 40 - ACO FUND  
**Account No.** 51.75  
**TRA:** 5868  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-113(4-178) LAFCO 2006-03

**Waterworks District # 40, ACO FUND** 0.006867180  
**Based on their 2005-06 Tax Sharing Ratios**

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.440848989	44.0849%	0.006867180	0.003027389	-0.003072396	0.437776593
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006867180	0.000000799	0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029553704	2.9554%	0.006867180	0.000202951	-0.000202951	0.029350753
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177736819	17.7737%	0.006867180	0.001220551	-0.001220551	0.176516268
7.31 L A C FIRE-FFW	0.006437457	0.6437%	0.006867180	0.000044207	0.000000000	0.006437457
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
53.30 LANCASTER CEMETERY DISTRICT	0.001618704	0.1619%	0.006867180	0.000011116	-0.000011116	0.001607589
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349	0.2037%	0.006867180	0.000013991	-0.000013991	0.002023358
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000957943	0.0958%	0.006867180	0.000006578	-0.000006578	0.000951365
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019419392	1.9419%	0.006867180	0.000133356	-0.000133356	0.019286035
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006867180	0.000019672	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006867180	0.000074489	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.0000859676	0.0860%	0.006867180	0.000005904	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006867180	0.000002514	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006867180	0.000335145	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005156671</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.005156671</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

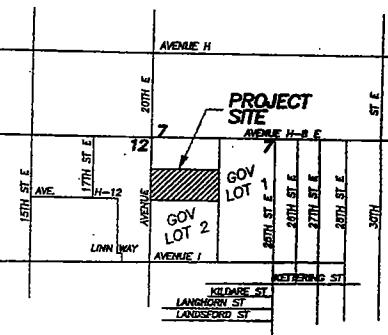
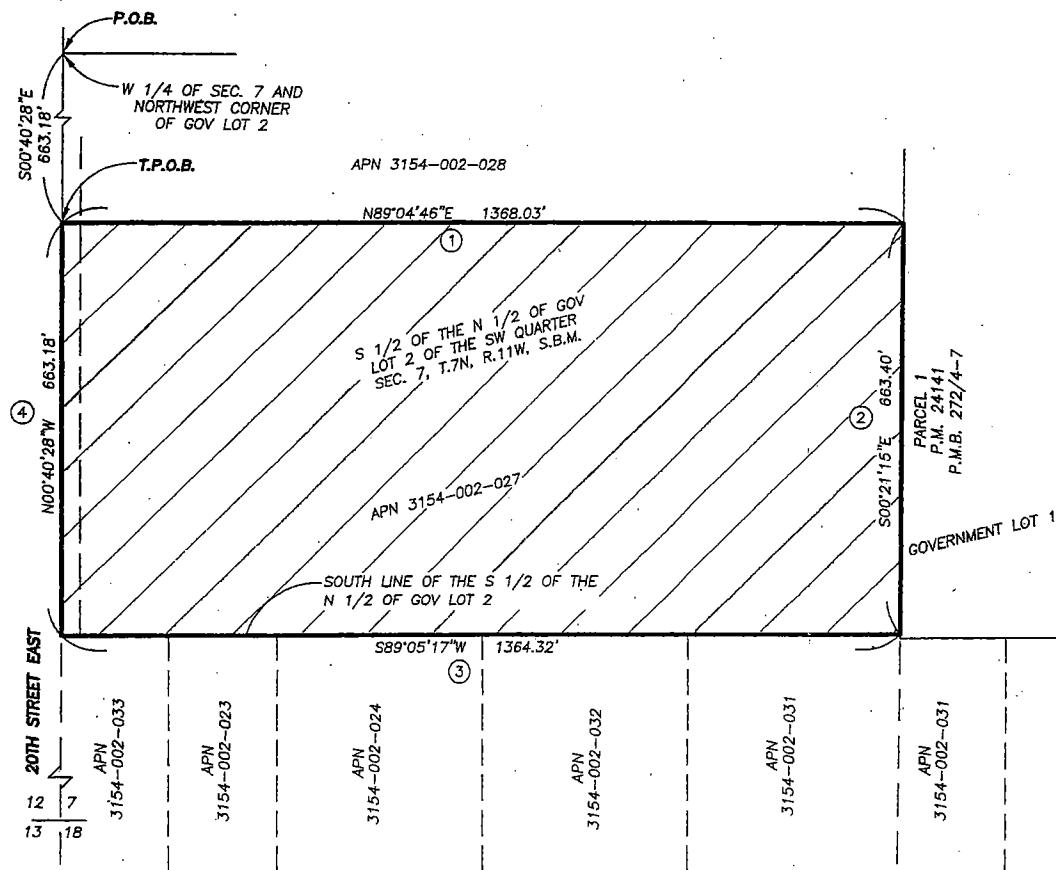
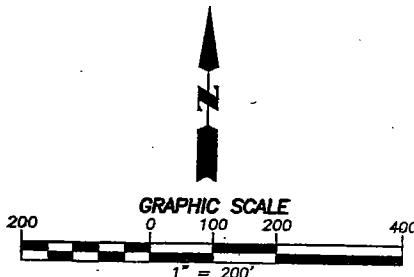
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

EXHIBIT "B"

SHEET 1 OF 1 SHEETS

ANNEXATION 2006-03  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



LEGEND

- P.O.B. = POINT OF BEGINNING
- T.P.O.B. = TRUE POINT OF BEGINNING
- = INDICATES THE BOUNDARY OF LAND BEING ANNEXED BY THIS MAP
- - - = ASSESSOR'S PARCEL BOUNDARY
- (4) = INDICATES LEGAL DESCRIPTION COURSE NUMBER

NOTES:

1. AREA OF ANNEXATION  
20.80 ACRES MORE OR LESS



WILLIAM H. ADDINGTON, P.L.S. 3821 DATE  
MY LICENSE EXPIRES ON 06/30/06

will h. addington 1/9/06

EAE-CASC  
ENGINEERING  
107 SOUTH MA LANE • SUITE 800  
COLTON, CA 92324  
TEL: (909) 707-0201 FAX: (909) 703-0202

WATERWORKS ANNEXATION  
2006-03

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-113 (4-178), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-03, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-113 (4-178) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-113 (4-178) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-113 (4-178) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-113 (4-178).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 28 day of Feb., 2007, by  
the following vote:

AYES: Richard Campbell, Ruth Michael, Kathleen Ben

NOES: —

ABSENT: James Dooson, Steve Rodrigues

ABSTAIN: —

Kathleen Ben  
Chairperson, Board of Directors  
Antelope Valley Resource  
Conservation District

ATTEST:

Ruth Michael  
Secretary

**Annexation To:**

**Account No.**

**TRA:**

**Effective Date:**

**Annexation Number:**

**Waterworks District # 40 ANTELOPE VALLEY**

**047.04**

**5868**

**July 1, 2007**

**40-113(4-178) LAFCO 2006-03**

**Waterworks District # 40, Antelope Valley**

**Based on their 2005-06 Tax Sharing Ratios**

**0.006732341**

<b>Accnt No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.443881473	44.3881%	0.006732341	0.002988361	-0.003032484	0.440848989
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7.31 L A C FIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
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61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158	0.2051%	0.006732341	0.000013809	-0.000013809	0.002037349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006732341	0.000019285	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006732341	0.000381205	Exempt	0.056622882
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006732341	0.000073026	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006732341	0.000005788	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.000002464	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006732341	0.000328564	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005055418</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.005055418</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

## TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:**  
**Account No.**  
**TRA:**  
**Effective Date:**  
**Annexation Number:**

**Waterworks District # 40 - ACO FUND**  
**51.75**  
**5868**  
**July 1, 2007**  
**40-113(4-178) LAFCO 2006-03**

**Waterworks District # 40, ACO FUND**  
**Based on their 2005-06 Tax Sharing Ratios**

<b>Accnt No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
				<b>Alloc of Dist Share</b>		
1.05 LOS ANGELES COUNTY GENERAL	0.440848989	44.0849%	0.006867180	0.003027389	-0.003072396	0.437776593
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006867180	0.000000799	0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029553704	2.9554%	0.006867180	0.000202951	-0.000202951	0.029350753
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177736819	17.7737%	0.006867180	0.001220551	-0.001220551	0.176516268
7.31 L A C FIRE-FFW	0.006437457	0.6437%	0.006867180	0.000044207	0.000000000	0.006437457
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
53.30 LANCASTER CEMETERY DISTRICT	0.001618704	0.1619%	0.006867180	0.000011116	-0.000011116	0.001607589
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349	0.2037%	0.006867180	0.000013991	-0.000013991	0.002023358
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000957943	0.0958%	0.006867180	0.000006578	-0.000006578	0.000951365
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019419392	1.9419%	0.006867180	0.000133356	-0.000133356	0.019286035
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006867180	0.000019672	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006867180	0.000074489	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006867180	0.000005904	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006867180	0.000002514	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006867180	0.000335145	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000% 100.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.005156671</b>	
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.005156671</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

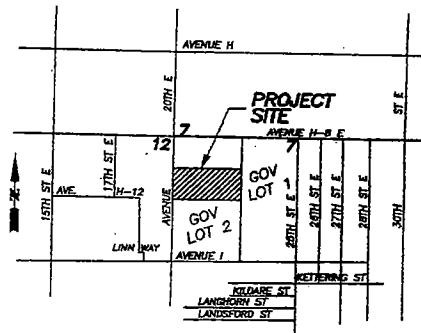
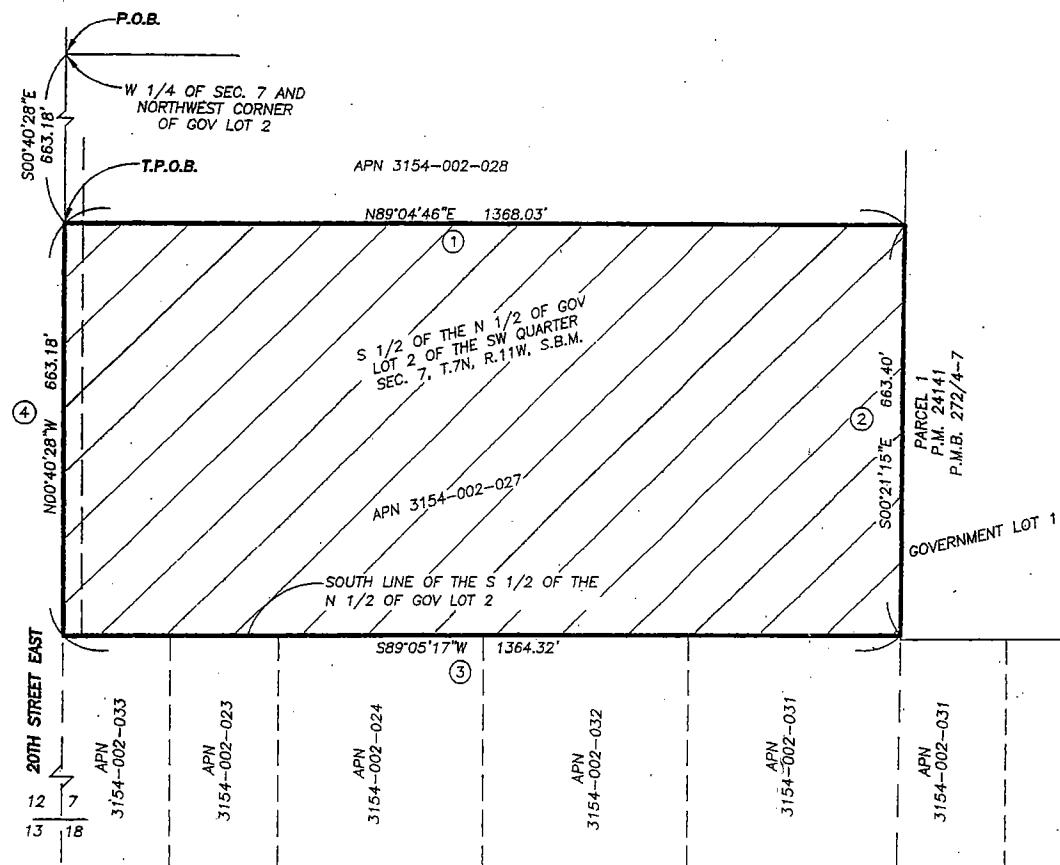
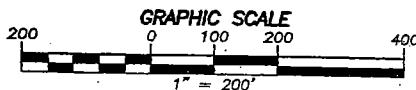
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

EXHIBIT "B"

SHEET 1 OF 1 SHEET

ANNEXATION 2006-03  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



LEGEND

P.O.B. = POINT OF BEGINNING

T.P.O.B. = TRUE POINT OF BEGINNING

— = INDICATES THE BOUNDARY OF  
LAND BEING ANNEXED BY THIS MAP

- - - = ASSESSOR'S PARCEL BOUNDARY

④ = INDICATES LEGAL DESCRIPTION COURSE  
NUMBER

NOTES:

1. AREA OF ANNEXATION  
20.80 ACRES MORE OR LESS



WILLIAM H. ADDINGTON, P.L.S. 3821  
MY LICENSE EXPIRES ON 06/30/06  
DATE

will h. addington 1/9/06

AEI-CASC  
ENGINEERING  
837 SOUTHLAKE LANE • SUITE 500  
IRVINE, CALIFORNIA 92614  
TEL (714) 755-0101 FAX (714) 755-0102

WATERWORKS ANNEXATION  
2006-03

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-113 (4-178), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-03, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-113 (4-178) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-113 (4-178) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-113 (4-178) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-113 (4-178).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, and ADOPTED this 27<sup>th</sup> day of February, 2007, by the following vote:

AYES: Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearn

NOES: None

ABSTAIN: None

ABSENT: None



Henry W. Hearn, Mayor  
Lancaster, CA

ATTEST:

Geri K. Bryan  
Geri K. Bryan, CMC  
City Clerk  
Lancaster, CA

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:** Waterworks District # 40 ANTELOPE VALLEY  
**Account No.** 047.04  
**TRA:** 5868  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-113(4-178) LAFCO 2006-03

**Waterworks District # 40, Antelope Valley** 0.006732341  
**Based on their 2005-06 Tax Sharing Ratios**

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.443881473	44.3881%	0.006732341	0.002988361	-0.003032484	0.440848989
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006732341	0.000000783	0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029754018	2.9754%	0.006732341	0.000200314	-0.000200314	0.029553704
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
7.31 L A C FIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
53.30 LANCASTER CEMETERY DISTRICT	0.001629676	0.1630%	0.006732341	0.000010972	-0.000010972	0.001618704
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158	0.2051%	0.006732341	0.000013809	-0.000013809	0.002037349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006732341	0.000019285	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006732341	0.000381205	Exempt	0.056622882
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006732341	0.000073026	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006732341	0.000005788	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.000002464	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006732341	0.000328564	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY.COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005055418</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.005055418</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

**PROPERTY TAX TRANSFER RESOLUTION WORKSHEET**

**Annexation To:**

**Account No.**

**TRA:**

**Effective Date:**

**Annexation Number:**

**Waterworks District # 40 - ACO FUND**

**51.75**

**5868**

**July 1, 2007**

**40-113(4-178) LAFCO 2006-03**

**Waterworks District # 40, ACO FUND**

**0.006867180**

**Based on their 2005-06 Tax Sharing Ratios**

<b>Acct No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
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47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
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300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019419392	1.9419%	0.006867180	0.000133356	-0.000133356	0.019286035
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006867180	0.000019672	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
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464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006867180	0.000005904	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
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717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006867180	0.000335145	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005156671</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.005156671</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

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(3) Weighted average waterworks district share as verified by Auditor.

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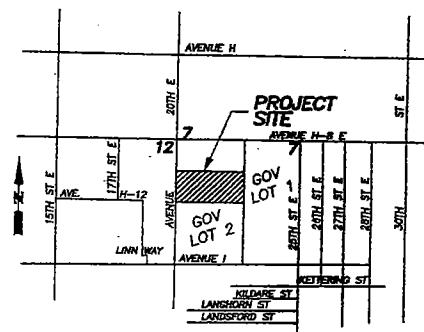
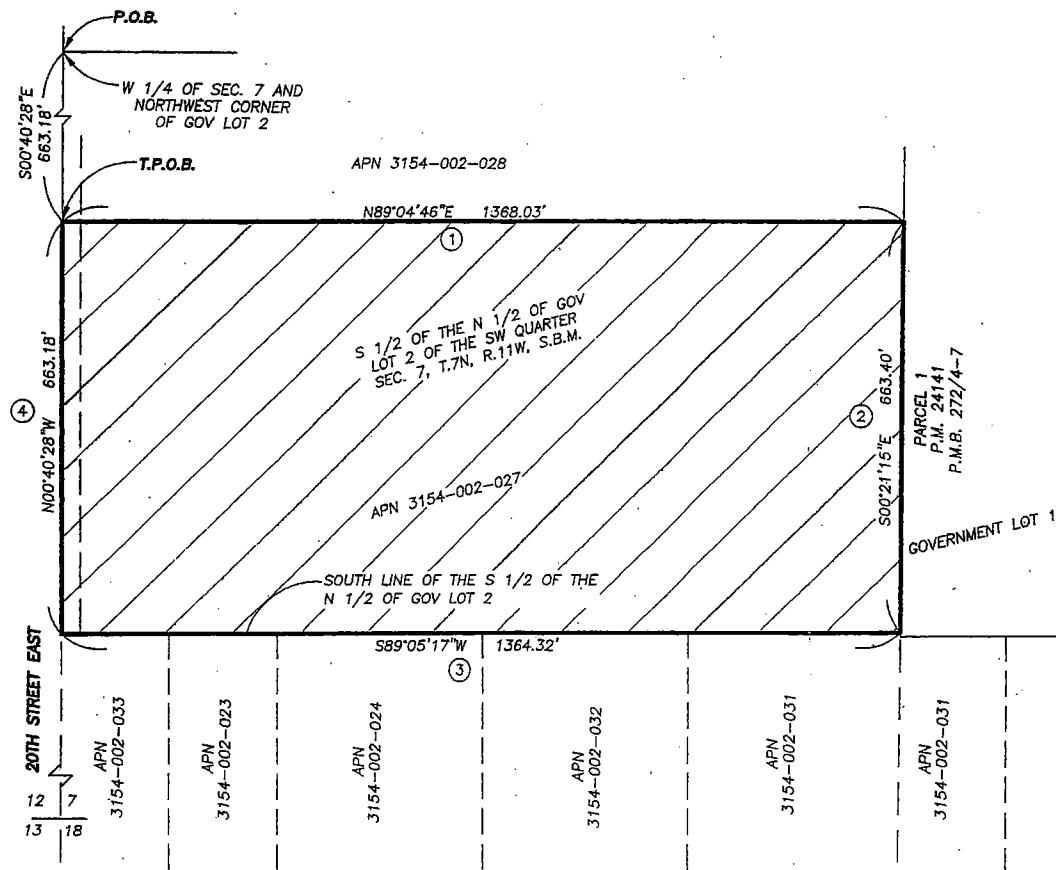
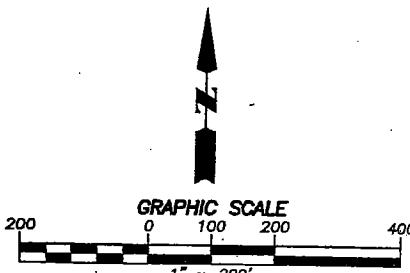
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

## EXHIBIT "B"

SHEET 1 OF 1 SHEETS

ANNEXATION 2006-03  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



## LEGEND

- P.O.B. = POINT OF BEGINNING
- T.P.O.B. = TRUE POINT OF BEGINNING
- = INDICATES THE BOUNDARY OF LAND BEING ANNEXED BY THIS MAP
- - - = ASSESSOR'S PARCEL BOUNDARY
- ④ = INDICATES LEGAL DESCRIPTION COURSE NUMBER

## NOTES:

1. AREA OF ANNEXATION  
20.80 ACRES MORE OR LESS



WILLIAM H. ADDINGTON, P.L.S. 3821  
MY LICENSE EXPIRES ON 06/30/06  
DATE

Will H. Addington 1/9/06

AEI-CASC  
ENGINEERING  
107 SOUTH MELBA LANE • SUITE 200  
IRVINE, CALIFORNIA 92614  
TEL (714) 750-0101 FAX (714) 750-0101

WATERWORKS ANNEXATION  
2006-03

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-113 (4-178), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-03, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-113 (4-178) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-113 (4-178) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-113 (4-178) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-113 (4-178).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 13<sup>th</sup> day of February, 2007, by  
the following vote:

AYES: 5

NOES: 0

ABSENT: 2

ABSTAIN: 0

Rudy D. Littledge

Chairperson, Board of Directors  
Antelope Valley-East Kern Water Agency

ATTEST:

May Z. Mer  
Secretary

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:** Waterworks District # 40 ANTELOPE VALLEY  
**Account No.** 047.04  
**TRA:** 5868  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-113(4-178) LAFCO 2006-03

**Waterworks District # 40, Antelope Valley**  
**Based on their 2005-06 Tax Sharing Ratios**

0.006732341

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.443881473	44.3881%	0.006732341	0.002988361	-0.003032484	0.440848989
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006732341	0.000000783	0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029754018	2.9754%	0.006732341	0.000200314	-0.00200314	0.029553704
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
7.31 L A C FIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
53.30 LANCASTER CEMETERY DISTRICT	0.001629676	0.1630%	0.006732341	0.000010972	-0.000010972	0.001618704
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158	0.2051%	0.006732341	0.000013809	-0.000013809	0.002037349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006732341	0.000019285	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006732341	0.000381205	Exempt	0.056622882
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006732341	0.000073026	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006732341	0.000005788	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.000002464	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006732341	0.000328564	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005055418</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.005055418</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:** Waterworks District # 40 - ACO FUND  
**Account No.** 51.75  
**TRA:** 5868  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-113(4-178) LAFCO 2006-03

**Waterworks District # 40, ACO FUND** 0.006867180  
**Based on their 2005-06 Tax Sharing Ratios**

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.440848989	44.0849%	0.006867180	0.003027389	-0.003072396	0.437776593
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006867180	0.000000799	0.000000000	0.000116376
3.01 LA COUNTY LIBRARY	0.029553704	2.9554%	0.006867180	0.000202951	-0.000202951	0.029350753
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177736819	17.7737%	0.006867180	0.001220551	-0.001220551	0.176516268
7.31 L A C FIRE-FFW	0.006437457	0.6437%	0.006867180	0.000044207	0.000000000	0.006437457
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
53.30 LANCASTER CEMETERY DISTRICT	0.001618704	0.1619%	0.006867180	0.000011116	-0.000011116	0.001607589
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349	0.2037%	0.006867180	0.000013991	-0.000013991	0.002023358
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000957943	0.0958%	0.006867180	0.000006578	-0.000006578	0.000951365
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019419392	1.9419%	0.006867180	0.000133356	-0.000133356	0.019286035
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006867180	0.000019672	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010847046	1.0847%	0.006867180	0.000074489	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.0000859676	0.0860%	0.006867180	0.000005904	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000366045	0.0366%	0.006867180	0.000002514	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048803861	4.8804%	0.006867180	0.000335145	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.005156671</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.005156671</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

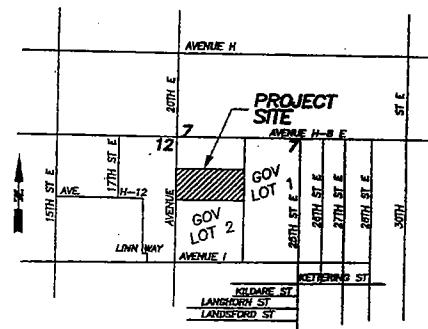
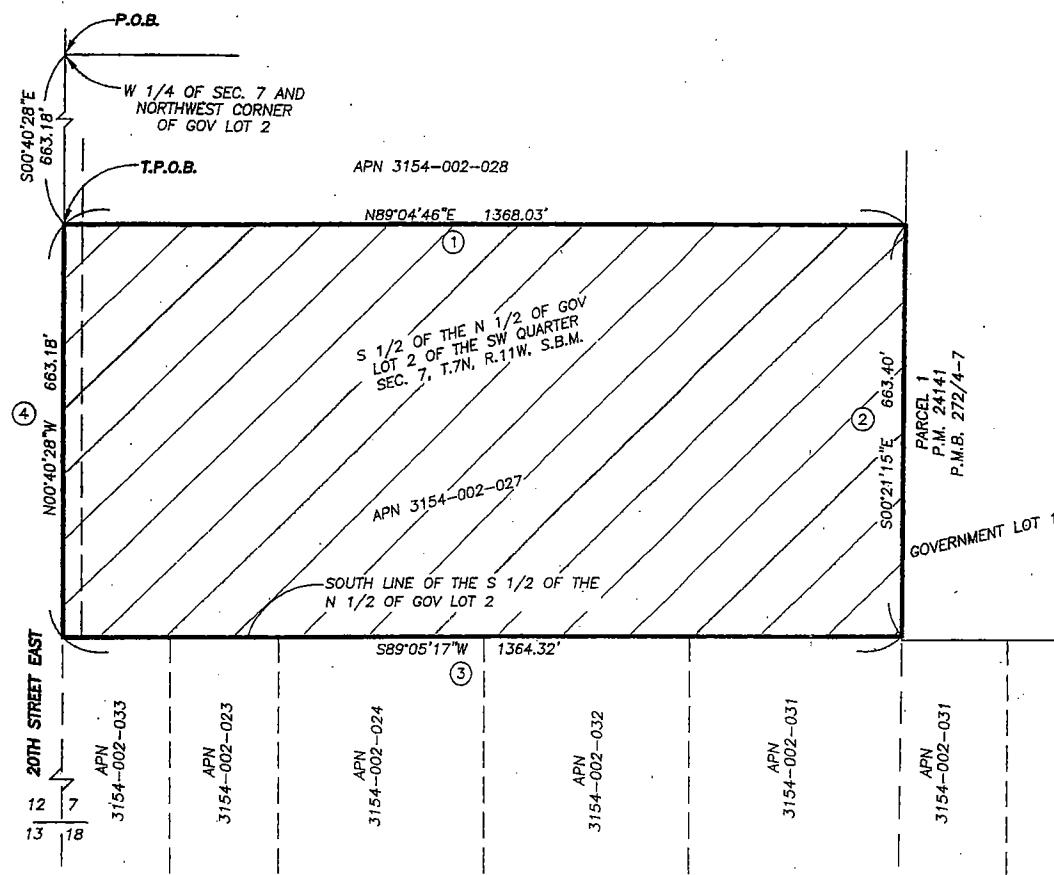
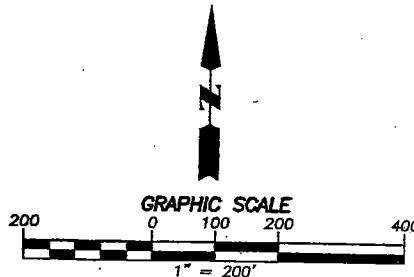
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

EXHIBIT "B"

SHEET 1 OF 1 SHEETS

ANNEXATION 2006-03  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



LEGEND

- P.O.B. = POINT OF BEGINNING
- T.P.O.B. = TRUE POINT OF BEGINNING
- = INDICATES THE BOUNDARY OF LAND BEING ANNEXED BY THIS MAP
- - - = ASSESSOR'S PARCEL BOUNDARY
- ④ = INDICATES LEGAL DESCRIPTION COURSE NUMBER

NOTES:

1. AREA OF ANNEXATION  
20.80 ACRES MORE OR LESS



Will H. Addington 1/9/06

WILLIAM H. ADDINGTON, P.L.S. 3821  
MY LICENSE EXPIRES ON 06/30/06  
DATE

**AEI-CASC**  
INTERNATIONAL  
827 BONIN MA LATA • SUITE 800  
PH (800) 763-2001 FAX (800) 763-0701

WATERWORKS ANNEXATION  
2006-03

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE  
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE  
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-115 (4-180), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-05, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-115 (4-180) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-115 (4-180).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

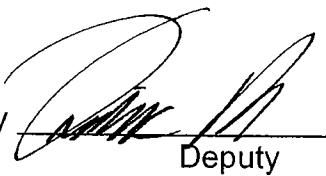
The foregoing Resolution was adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 2007,  
by the Board of Supervisors of the County of Los Angeles as the governing body of the  
Los Angeles County Waterworks District No. 40, Antelope Valley.

SACHI A. HAMAI  
Executive Officer of the  
Board of Supervisors of the  
County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.  
County Counsel

By   
Deputy

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:****Waterworks District # 40 ANTELOPE VALLEY****Account No.****047.04****TRA:****2513****Effective Date:****July 1, 2007****Annexation Number:****40-115(4-180) LAFCO 2006-05**

**Waterworks District # 40, Antelope Valley**  
**Based on their 2005-06 Tax Sharing Ratios**

**0.006732341**

<b>Accnt No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006732341	0.000036233	0.000000000	0.005381940
53.30 LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006732341	0.0000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000% </b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003373492</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.003373492</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:** Waterworks District # 40 - ACO FUND  
**Account No.** 51.75  
**TRA:** 2513  
**Effective Date:** July 1, 2007  
**Annexation Number:** 40-115(4-180) LAFCO 2006-05

**Waterworks District # 40, ACO FUND** 0.006867180  
**Based on their 2005-06 Tax Sharing Ratios**

<b>Assent No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.029860015	2.9860%	0.006867180	0.000205054	-0.000205054	0.029654961
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD #1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003441058</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.003441058</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

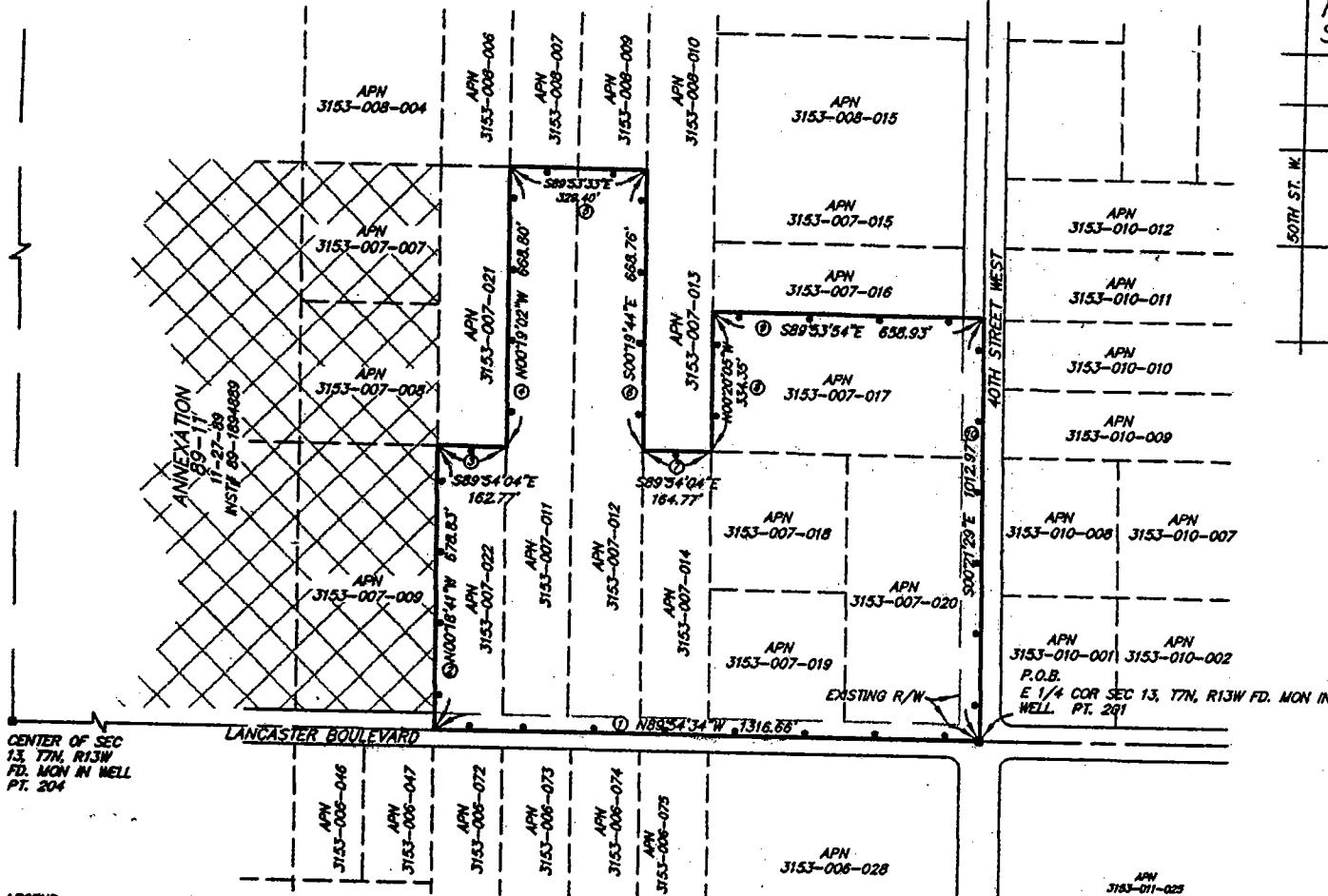
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

N 1/4 COR SEC 13,  
T7N, R13W FD.  
BRASS CAP IN 2" LP.  
PT. 203

NE COR SEC 13,  
T7N, R13W FD.  
MON IN WELL  
PT. 202

ANNEXATION 2006-05  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



LEGEND

INDICATES THE BOUNDARY OF LAND BEING ANNEXED BY THIS MAP

MONUMENT FOUND AS NOTED  
PREVIOUS WATERWORKS ANNEXATION

IMPROVED AND UNIMPROVED ROADS

(④) INDICATES LEGAL DESCRIPTION COURSE NUMBER

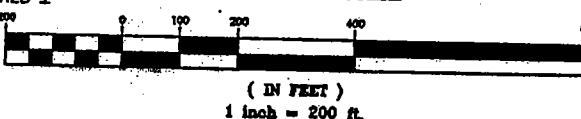
COORDINATES

POINT	NORTHING	EASTING	DESCRIPTION
201	2075998.4047	6501058.0009	E 1/4 CORNER
202	2078673.3676	6501041.1478	NE CORNER
203	2078679.0106	6498408.5873	N 1/4 CORNER
204	2078603.5452	6498421.0004	CENTER OF SECTION

NOTE:

1. AREA OF ANNEXATION 30.66 ACRES ±

GRAPHIC SCALE



( IN FEET )  
1 inch = 200 ft.

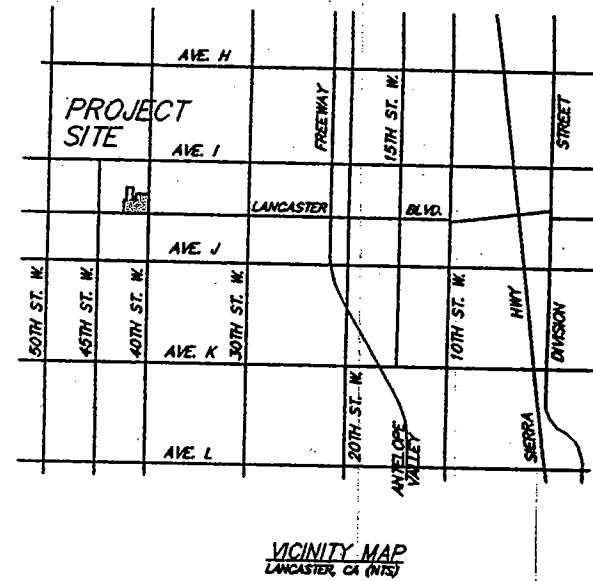
ENGINEER

BRUIN ENGINEERING CO.  
ONE DIMONIOS SURVEYORS PLANNERS  
1817 EAST AVENUE Q, UNIT A2  
PALMDALE, CA 93550  
(661) 273-5728 FAX (661) 273-5830

DENNIS J. SLOAN #CE 2804 DR. VOLAD DATE



VICINITY MAP  
LANCASTER, CA (NTS)



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-115 (4-180), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-05, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-115 (4-180) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-115 (4-180).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

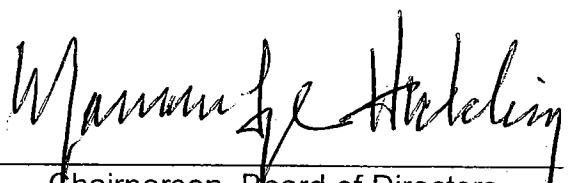
PASSED, APPROVED, AND ADOPTED this 7th day of February, 2007, by  
the following vote:

AYES: 2

NOES: 0

ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Directors  
Lancaster Cemetery District

ATTEST:

  
Barbara Little  
Secretary

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:****Waterworks District # 40 ANTELOPE VALLEY****Account No.****047.04****TRA:****2513****Effective Date:****July 1, 2007****Annexation Number:****40-115(4-180) LAFCO 2006-05****Waterworks District # 40, Antelope Valley  
Based on their 2005-06 Tax Sharing Ratios****0.006732341**

<b>Acct No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006732341	0.000036233	0.000000000	0.005381940
53.30 LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI-ELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000% 0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003373492</b>	
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.003373492</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 - ACO FUND

51.75

2513

July 1, 2007

40-115(4-180) LAFCO 2006-05

Waterworks District # 40, ACO FUND

Based on their 2005-06 Tax Sharing Ratios

0.006867180

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.029860015	2.9860%	0.006867180	0.000205054	-0.000205054	0.029654961
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD #1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV.CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000% 0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003441058</b>	
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180 -0.003441058</b>	<b>1.000000000</b>	

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

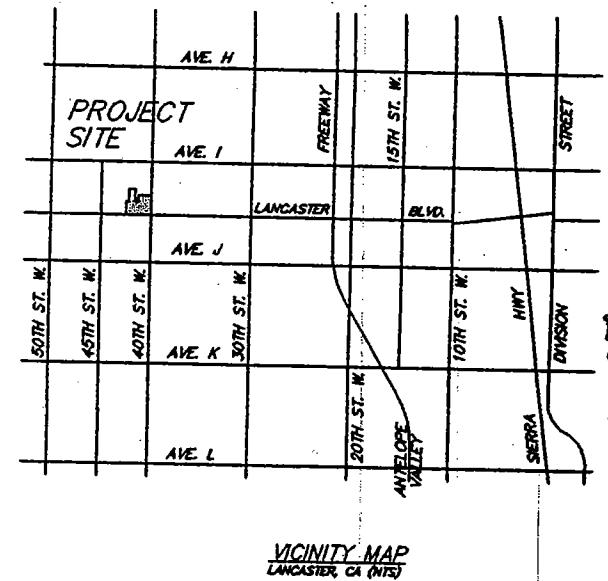
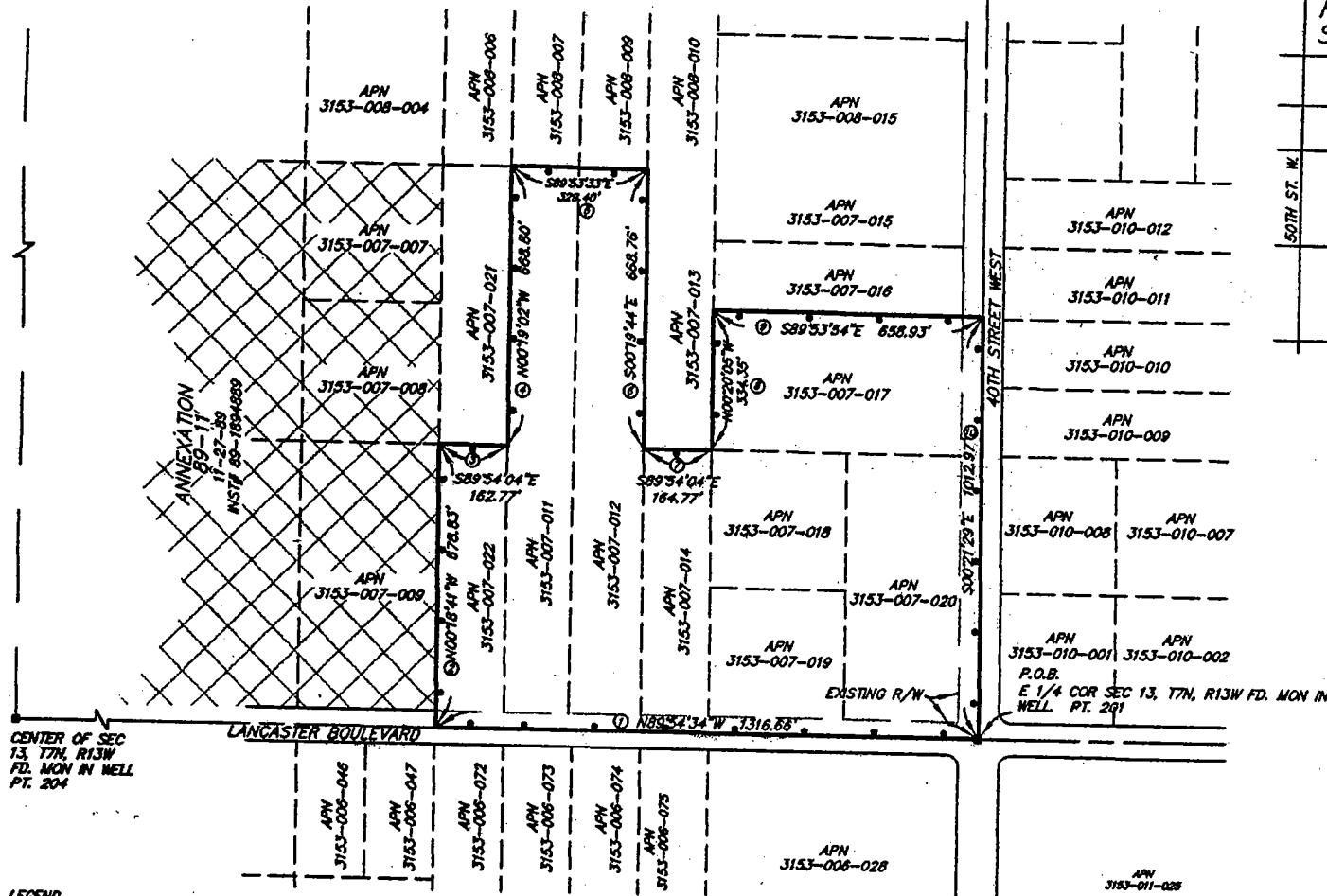
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

N 1/4 COR SEC 13,  
TTH, R13W FD.  
BRASS CAP IN 2<sup>nd</sup> LP.  
PT. 203

NE COR SEC 13,  
TTH, R13W FD.  
MON IN WELL  
PT. 202

ANNEXATION 2006-05  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



<b>ENGINEER</b> BRUNN ENGINEERING CO. ONE CHAMBERS SURVEYORS PLANNERS 1817 EAST AVENUE G, UNIT A2 PALMDALE, CA 93550 (661) 273-5726 FAX (661) 273-5830
DENNIS J. SLOAN ACE 2004 EXP. 3/31/07 DATE

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-115 (4-180), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-05, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-115 (4-180) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-115 (4-180).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

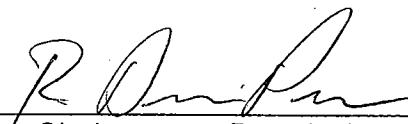
PASSED, APPROVED, AND ADOPTED this 27<sup>th</sup> day of February, 2007, by  
the following vote:

AYES: 4

NOES: 0

ABSENT: 0 1

ABSTAIN: 0



Chairperson, Board of Trustees  
Antelope Valley Mosquito  
& Vector Control

ATTEST:



---

Barbara Little  
Secretary

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:****Account No.****TRA:****Effective Date:****Annexation Number:****Waterworks District # 40 ANTELOPE VALLEY**

047.04

2513

July 1, 2007

40-115(4-180) LAFCO 2006-05

**Waterworks District # 40, Antelope Valley**  
**Based on their 2005-06 Tax Sharing Ratios**

0.006732341

<b>Acct No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
				<b>Alloc of Dist Share</b>		
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006732341	0.000036233	0.000000000	0.005381940
53.30 LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000% 0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003373492</b>	
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341 -0.003373492</b>		<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

**Annexation To:****Waterworks District # 40 - ACO FUND****Account No.****51.75****TRA:****2513****Effective Date:****July 1, 2007****Annexation Number:****40-115(4-180) LAFCO 2006-05****Waterworks District # 40, ACO FUND****0.006867180****Based on their 2005-06 Tax Sharing Ratios**

<b>Accnt No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 LA COUNTY LIBRARY	0.029860015	2.9860%	0.006867180	0.000205054	-0.000205054	0.029654961
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD #1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003441058</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.003441058</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

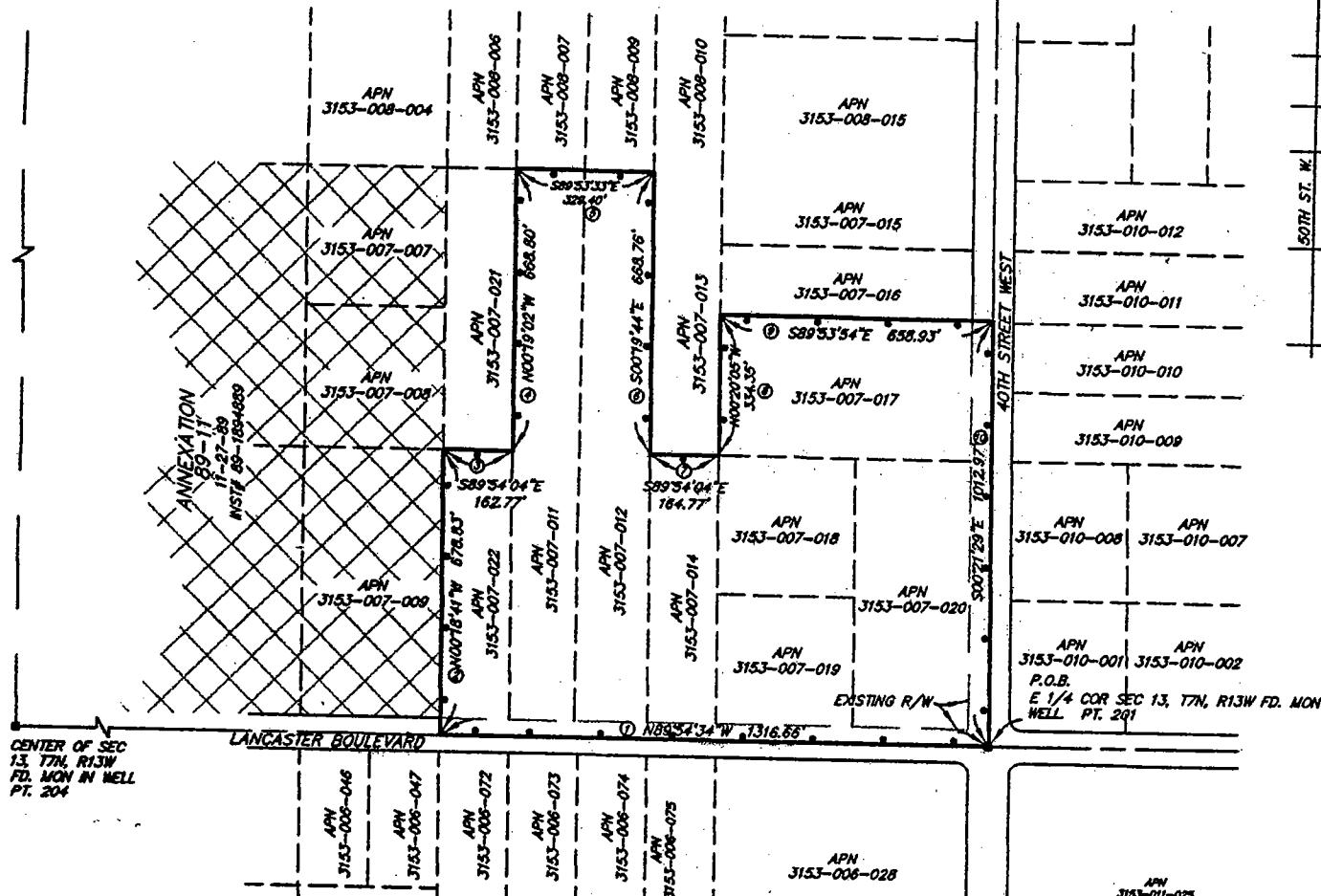
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

N 1/4 COR SEC 13,  
T7N, R13W FD.  
BRASS CAP IN 2<sup>nd</sup> LP.  
PT. 203

NE COR SEC 13,  
T7N, R13W FD.  
MON IN WELL  
PT. 202

ANNEXATION 2006-05  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



#### LEGEND

— INDICATES THE BOUNDARY OF LAND BEING  
ANNEXED BY THIS MAP

■ MONUMENT FOUND AS NOTED  
PREVIOUS WATERWORKS ANNEXATION

— IMPROVED AND UNIMPROVED ROADS

(②) INDICATES LEGAL DESCRIPTION COURSE NUMBER

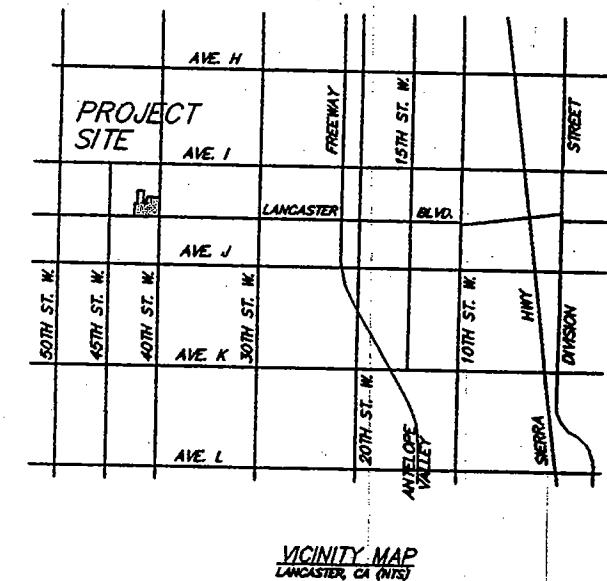
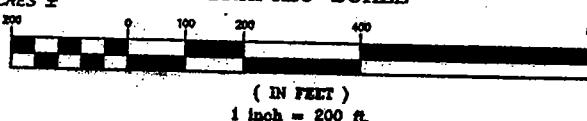
#### COORDINATES

POINT	NORTHING	EASTING	DESCRIPTION
201	2075999.4047	6501053.0009	E 1/4 CORNER
202	2078673.3676	6501041.1478	NE CORNER
203	2078679.0106	6498408.5873	N 1/4 CORNER
204	2076003.5452	6498421.0004	CENTER OF SECTION

#### NOTE:

1. AREA OF ANNEXATION 30.66 ACRES ±

#### GRAPHIC SCALE



#### ENGINEER

BRUNN ENGINEERING CO.  
914 ENGINEERS SERVICE PLANNERS  
1817 EAST AVENUE Q, UNIT A2  
PALMDALE, CA 93550  
(661) 273-5728 FAX (661) 273-5830

DENNIS J. SLOAN - RCS 29704 EXP. 3/31/07 DATE

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-115 (4-180), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-05, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-115 (4-180) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-115 (4-180).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 28 day of Feb, 2007, by  
the following vote:

AYES: Richard Campbell, Kathleen Burr, Ruth Michael

NOES: —

ABSENT: James Dodson, Steve Rodrigues

ABSTAIN: —

Kathleen Burr  
Chairperson, Board of Directors  
Antelope Valley Resource  
Conservation District

ATTEST:

Abra Helles  
Secretary

## TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:****Account No.****TRA:****Effective Date:****Annexation Number:****Waterworks District # 40 ANTELOPE VALLEY**

047.04

2513

July 1, 2007

40-115(4-180) LAFCO 2006-05

**Waterworks District # 40, Antelope Valley**  
**Based on their 2005-06 Tax Sharing Ratios**

**0.006732341**

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006732341	0.000036233	0.000000000	0.005381940
53.30 LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003373492</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.003373492</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

**Annexation To:****Waterworks District # 40 - ACO FUND****Account No.****51.75****TRA:****2513****Effective Date:****July 1, 2007****Annexation Number:****40-115(4-180) LAFCO 2006-05****Waterworks District # 40, ACO FUND****0.006867180****Based on their 2005-06 Tax Sharing Ratios**

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
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47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD #1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000% 0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003441058</b>	
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.003441058</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

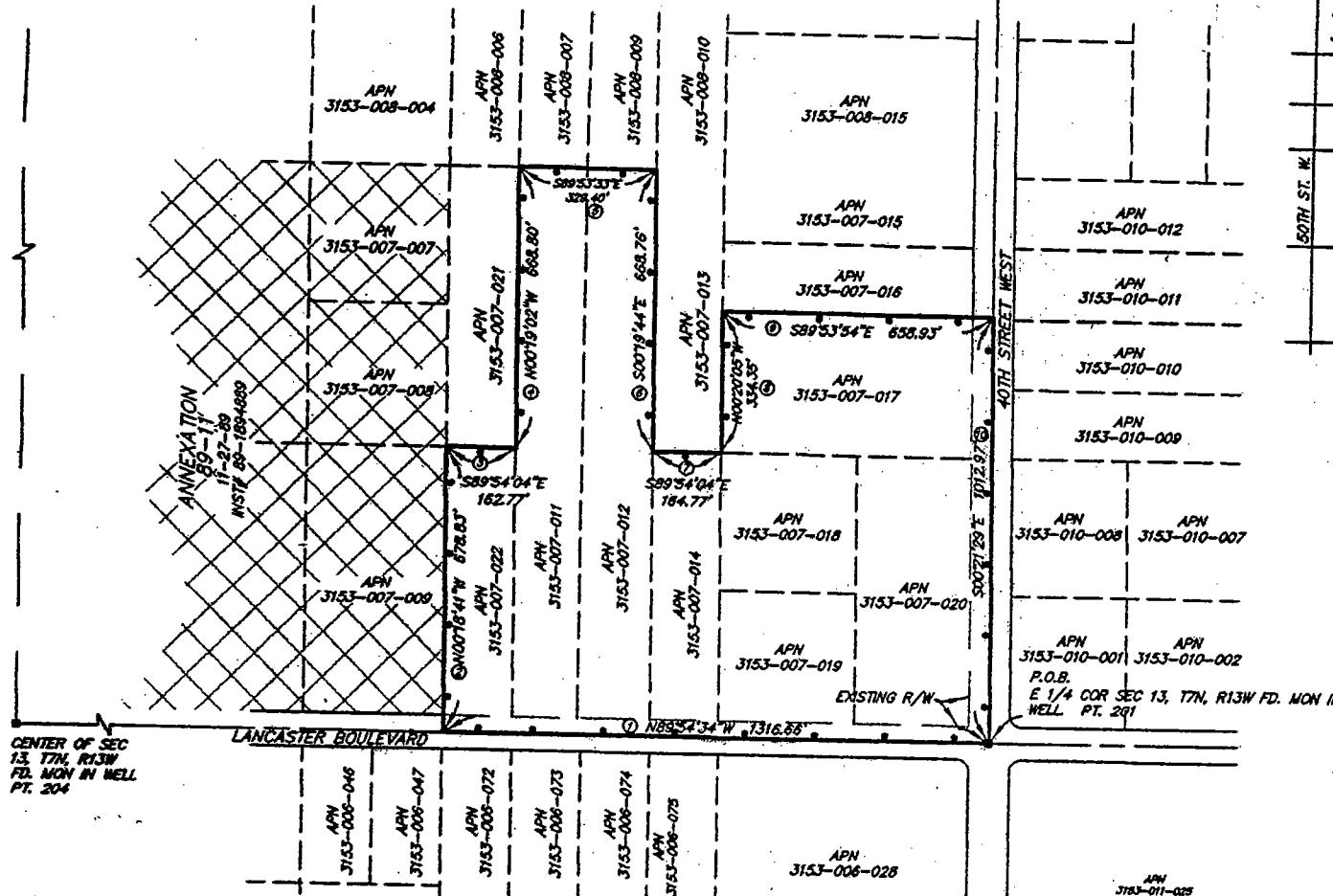
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

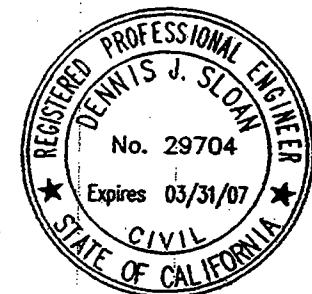
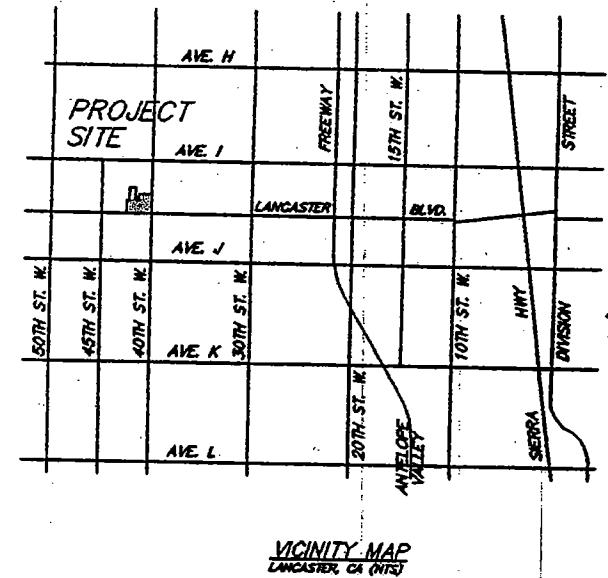
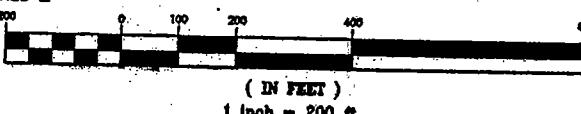
N 1/4 COR SEC 13,  
TZN, R13W FD.  
BRASS CAP IN 2<sup>nd</sup> LP.  
PT. 203

NE COR SEC 13,  
TZN, R13W FD.  
MON IN WELL  
PT. 202

ANNEXATION 2006-05  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



#### GRAPHIC SCALE



#### ENGINEER

BRIUN ENGINEERING CO.  
ONE DIMINERS SURVEYORS PLANNERS  
1517 EAST AVENUE Q, UNIT A2  
PALMDALE, CA 93550  
(661) 273-5728 FAX (661) 273-5830

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-115 (4-180), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-05, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-115 (4-180) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-115 (4-180).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, and ADOPTED this 27<sup>th</sup> day of February, 2007, by the following vote:

AYES: Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearns

NOES: None

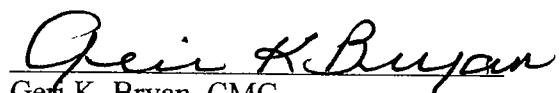
ABSTAIN: None

ABSENT: None



Henry W. Hearns, Mayor  
Lancaster, CA

ATTEST:



Gen K. Bryan  
Gen K. Bryan, CMC  
City Clerk  
Lancaster, CA

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:****Account No.****TRA:****Effective Date:****Annexation Number:****Waterworks District # 40 ANTELOPE VALLEY**

047.04

2513

July 1, 2007

40-115(4-180) LAFCO 2006-05

**Waterworks District # 40, Antelope Valley  
Based on their 2005-06 Tax Sharing Ratios****0.006732341**

<b>Acct No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 LA COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006732341	0.000036233	0.000000000	0.005381940
53.30 LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011839	-0.000011639	0.001717187
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	<b>0.000000000</b>	<b>0.0000% 0.006732341</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003373492</b>	
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.003373492</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

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(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

**Annexation To:**  
**Account No.**  
**TRA:**  
**Effective Date:**  
**Annexation Number:**

**Waterworks District # 40 - ACO FUND**  
**51.75**  
**2513**  
**July 1, 2007**  
**40-115(4-180) LAFCO 2006-05**

**Waterworks District # 40, ACO FUND**  
**Based on their 2005-06 Tax Sharing Ratios**

<b>Acct No. Taxing Agency</b>	<b>(1) Current Tax Share</b>	<b>(2) = (1) / Total Percent</b>	<b>(3) Proposed Dist Share</b>	<b>(4) = (2) * (3) Alloc of Dist Share</b>	<b>(5) Allocation Adjustments</b>	<b>(6) = (1) + (5) New Net Share</b>
1.05 LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.029860015	2.9860%	0.006867180	0.000205054	-0.000205054	0.029654961
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31 L A C FIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD #1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006867180</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003441058</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.003441058</b>	<b>1.000000000</b>

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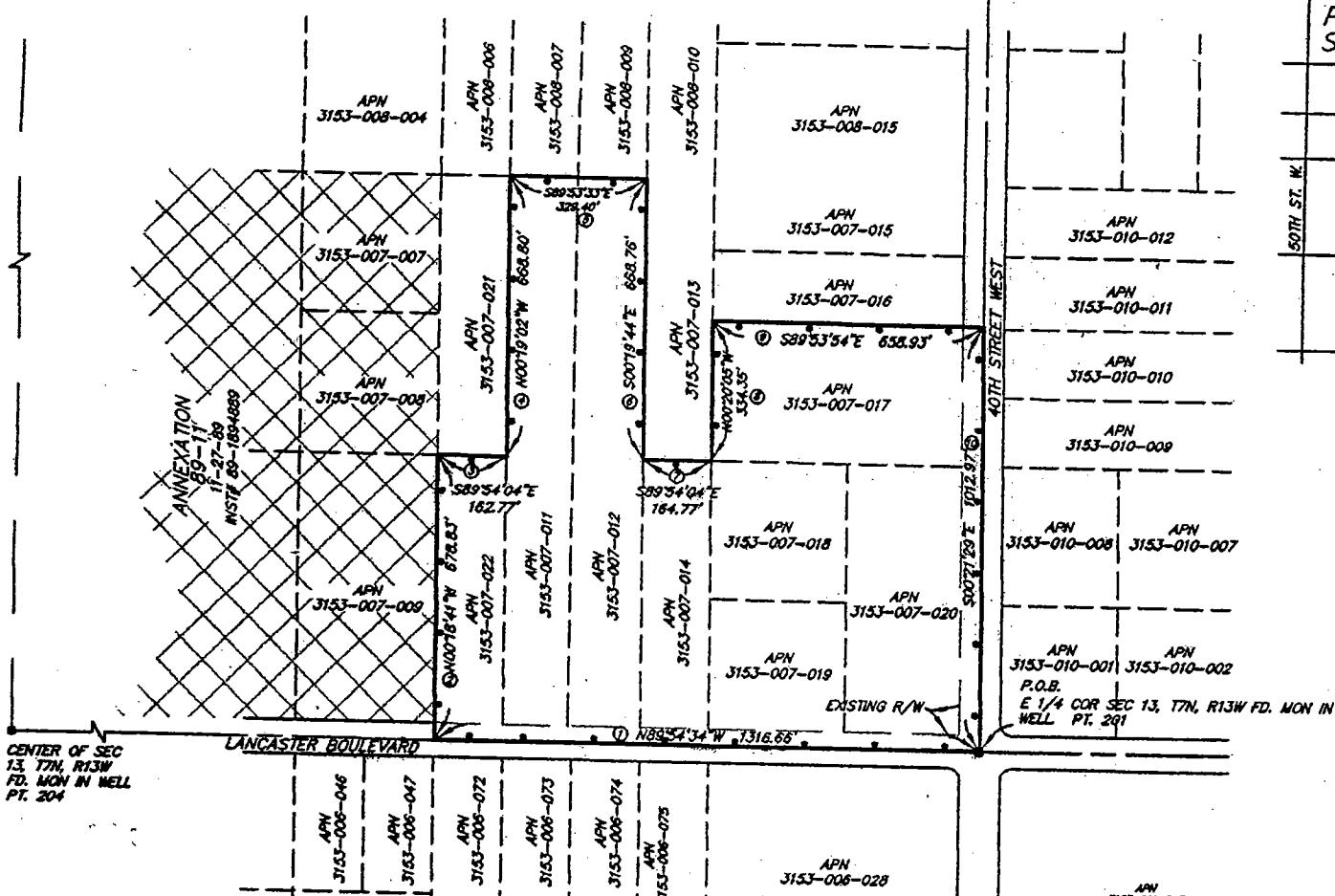
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

N 1/4 COR SEC 13,  
T7N, R13W FD.  
BRASS CAP IN 2<sup>nd</sup> LP.  
PT. 203

NE COR SEC 13,  
T7N, R13W FD.  
MON IN WELL  
PT. 202

ANNEXATION 2006-05  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



CENTER OF SEC  
13 T7N, R13W  
FD. MON IN WELL  
PT. 204

#### LEGEND

— INDICATES THE BOUNDARY OF LAND BEING  
ANNEXED BY THIS MAP

■ MONUMENT FOUND AS NOTED

PREVIOUS WATERWORKS ANNEXATION

IMPROVED AND UNIMPROVED ROADS

① INDICATES LEGAL DESCRIPTION COURSE NUMBER

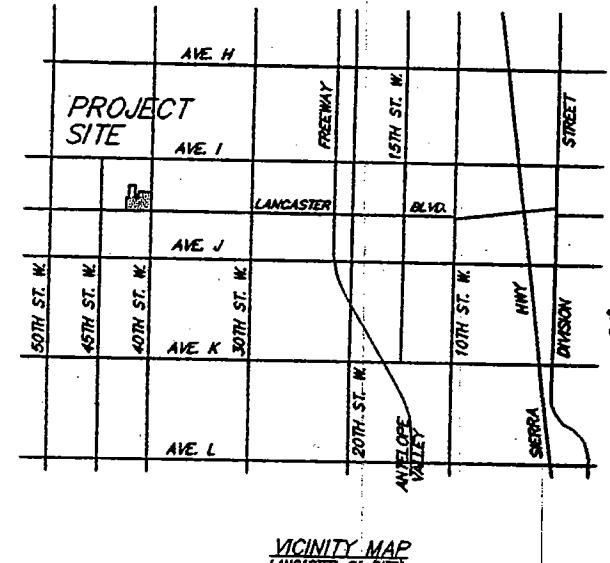
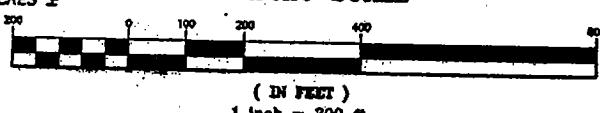
#### COORDINATES

POINT	NORTHING	EASTING	DESCRIPTION
201	2075999.4047	6501053.0009	E 1/4 CORNER
202	2078673.3676	6501041.1478	NE CORNER
203	2078679.0106	6498408.5873	N 1/4 CORNER
204	2076003.5452	6498421.0004	CENTER OF SECTION

#### NOTE:

1. AREA OF ANNEXATION 30.66 ACRES ±

#### GRAPHIC SCALE



#### ENGINEER

BRAUN ENGINEERING CO.  
GENERAL SURVEYORS PLANNERS  
1817 EAST AVENUE G, UNIT A2  
PALMDALE, CA 93550  
(661) 273-5728 FAX (661) 273-5830

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF  
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF  
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,  
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN  
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY  
DESIGNATED AS ANNEXATION 40-115 (4-180), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2006-05, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-115 (4-180) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-115 (4-180).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 13<sup>th</sup> day of February, 2007, by  
the following vote:

AYES: 5

NOES: 0

ABSENT: 2

ABSTAIN: 0



Chairperson, Board of Directors  
Antelope Valley-East Kern Water Agency

ATTEST:

  
\_\_\_\_\_  
Secretary

## PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:****Waterworks District # 40 ANTELOPE VALLEY****Account No.****047.04****TRA:****2513****Effective Date:****July 1, 2007****Annexation Number:****40-115(4-180) LAFCO 2006-05****Waterworks District # 40, Antelope Valley  
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<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006732341</b>	<b>-0.003373492</b>	<b>1.000000000</b>

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<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006867180</b>	<b>-0.003441058</b>	<b>1.000000000</b>

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(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

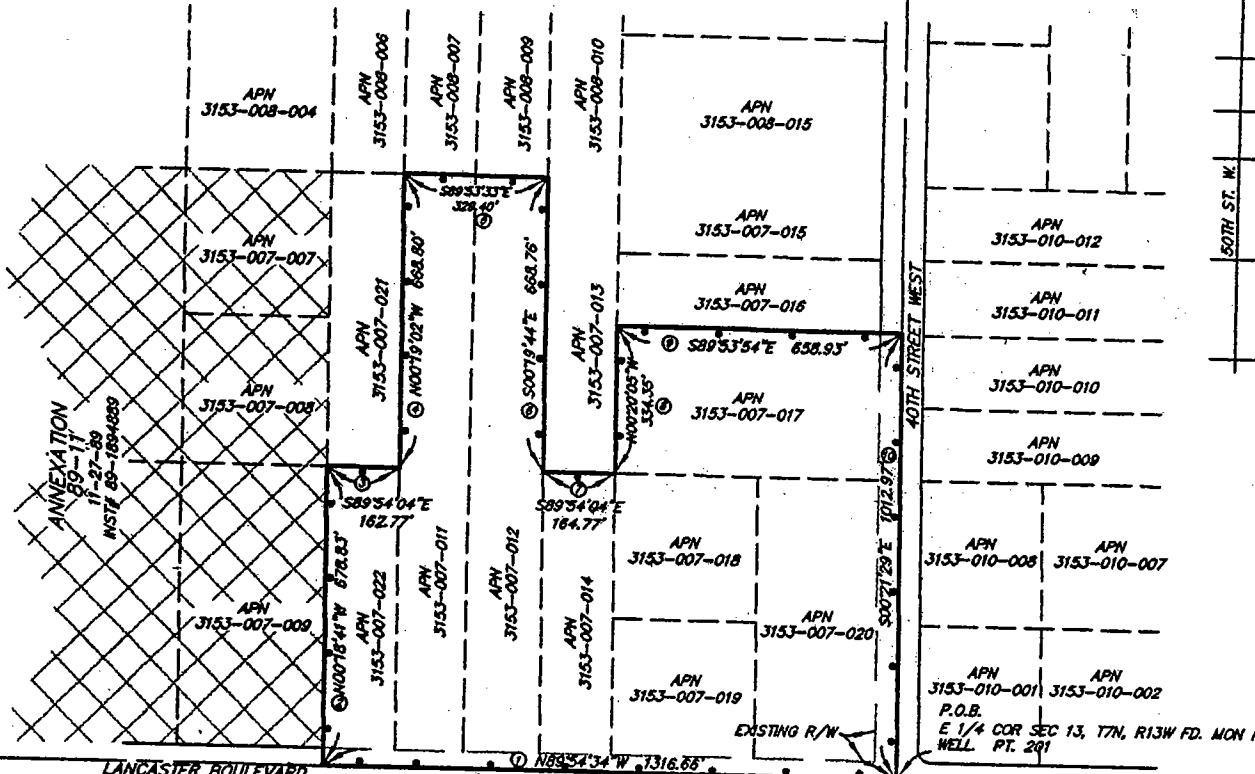
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

N 1/4 COR SEC 13,  
T7N, R13W FD.  
BRASS CAP IN 2<sup>nd</sup> LP.  
PT. 203

NE COR SEC 13,  
T7N, R13W FD.  
MON IN WELL  
PT. 202

ANNEXATION 2006-05  
TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY



CENTER OF SEC  
13, T7N, R13W  
FD. MON IN WELL  
PT. 204

LANCASTER BOULEVARD

LEGEND

INDICATES THE BOUNDARY OF LAND BEING  
ANNEXED BY THIS MAP

MONUMENT FOUND AS NOTED  
PREVIOUS WATERWORKS ANNEXATION

IMPROVED AND UNIMPROVED ROADS

(1) INDICATES LEGAL DESCRIPTION COURSE NUMBER

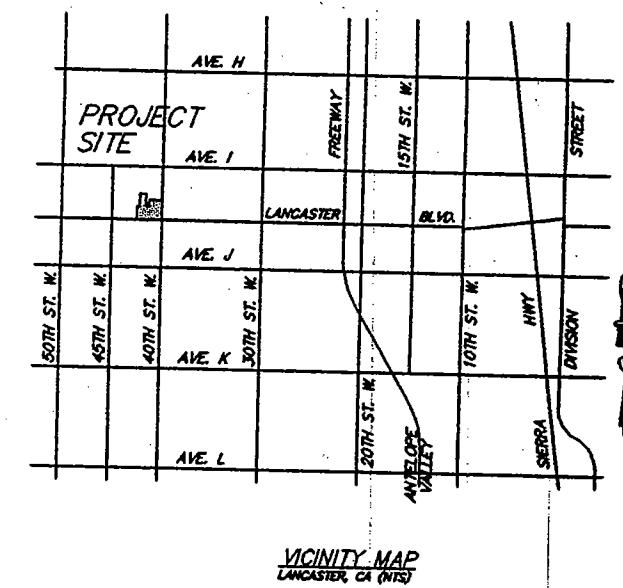
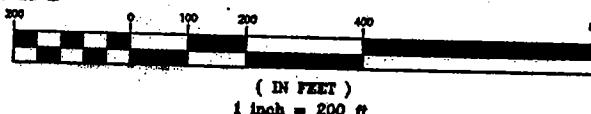
COORDINATES

POINT	NORTHING	EASTING	DESCRIPTION
201	2075999.4047	6501058.0009	E 1/4 CORNER
202	2078673.3676	6501041.1478	NE CORNER
203	2078679.0106	6498408.5873	N 1/4 CORNER
204	2076003.5452	6498421.0004	CENTER OF SECTION

NOTE:

1. AREA OF ANNEXATION 30.66 ACRES ±

GRAPHIC SCALE



ENGINEER

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